Budget Report
FY 2024

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-77589231

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 115	N/A	14,642,210

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

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	108	N/A	12,970,286
Non-located - 05 Carbon	7	N/A	1,671,924

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Kayce Arthun

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,297,735.87	131,359.64	10%	10.12%	32,624.11	524,884.62	740,227.14	50.56
10 Transportation	85,000.00	17,000.00	20%	20.00%	11,037.58	41,529.17	32,433.25	2.22
11 Bus Depreciation Reserve	578,188.13	0.00	N/A	0.00%	549,568.01	0.00	28,620.12	1.95
13 Tuition	51,572.17		N/A		51,572.17	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	47,306.20	137,693.80		
17 Adult Education	23,082.51	0.00	35%	0.00%	23,082.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,640.84	0.00	N/A	0.00%	28,328.87	811.97	12,500.00	0.85
29 Flexibility	10,031.21	0.00	N/A	0.00%	7,889.16	2,142.05	0.00	0.00
61 Building Reserve	97,922.17	0.00	N/A	0.00%	69,502.17	3,600.00	24,820.00	1.70
Total of All Funds	2,370,172.90	185,359.64			820,910.78	710,661.61	838,600.51	57.28

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

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ABSAROKEE K-6	75 *
M1	ABSAROKEE 7-8	40 *

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

A.	Direct State Aid	(I-A)	421,797.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,710.04
D.	At Risk Student	(I-D)	2,191.88
E.	Indian Education For All	(I-E)	2,749.65
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	2,632.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,216.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,859.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	122
B.	BASE Budget Limit	(II-B)	864,558.26
C.	Maximum Budget Limit	(II-C)	1,075,784.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	427,891.90
E.	Adopted Budget	(II-E)	1,293,524.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	853,801.62
H.	Maximum Budget Limit	(II-H)	1,062,371.32
I.	Highest Budget Without a Vote	(II-I)	1,282,767.57
J.	Highest Budget	(II-J)	1,297,735.87
K.	Highest Voted Amount	(II-K)	14,968.30
L.	Amount Approved on Ballot by Voters	(II-L)	14,968.30
M.	Adopted Budget	(II-M)	1,297,735.87

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

A.	Operating Reserve (961)	(III-A)		129,773.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,586.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,586.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,624.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,624.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,983.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,297,735.87
1.	BASE Budget Limit	(V-A1)	853,801.62	
2.	Over-BASE Budget	(V-A2)	443,934.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		421,797.69
1.	Direct State Aid Paid By State	(V-B1)	421,797.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,710.04
D.	At Risk Student	(V-D)		2,191.88
E.	Indian Education For All	(V-E)		2,749.65
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		2,632.35
H.	Special Education Allowable Cost Payment	(V-H)		27,216.90
I.	Remaining Fund Balance Available	(V-I)		32,624.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,411.11
1.	Actual Non-Levy Revenue	(V-J1)	17,411.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		296,292.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	296,292.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		853,801.62

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		443,934.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		443,934.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.32
1.	District Property Tax Levy Mills	(V-U1)	30.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.56

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

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01 General Fund

Adopted Budget	0001	1,297,735.87

Budget Uses

Expenditure Budget	0002	1,297,735.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,624.11
Direct State Aid	3110	421,797.69
Quality Educator	3111	49,710.04
At Risk Student	3112	2,191.88
Indian Education For All	3113	2,749.65
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	27,216.90
Data For Achievement	3116	2,632.35
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,334.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	77.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	296,292.89		
Over-BASE Levy	1110(c)	443,934.25		
District Tax Levy			1110	740,227.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,297,735.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	37,753.79
Contingency	0006	3,775.38
Over-Schedule	0011	43,470.83
Fund Balance for Budget	TFS48	28,037.58
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	11,037.58

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,764.58
State - On-Schedule Transportation Reimbursement	3210	20,764.59
District Tax Levy	1110	32,433.25
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	578,188.13

Budget Uses

Expenditure Budget	0002	578,188.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	549,568.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	549,568.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,620.12
District Mills	999	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	578,188.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Thomas	2022	50,000.00	10,000.00	10,000.00	10,000.00
2020 International IC CE	2020	48,710.62	29,226.36	9,742.12	9,742.12
2017 International IC CE	2016	88,780.00	124,292.00	17,756.00	8,878.00
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
Total					28,620.12

13 Tuition Fund

Adopted Budget	0001	51,572.17

Budget Uses

Expenditure Budget	0002	51,572.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,572.17
Unreserved Fund Balance Reappropriated	0970	51,572.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,572.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,306.20
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	47,306.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	137,693.80
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,082.51

Budget Uses

Expenditure Budget	0002	23,082.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,082.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,082.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,082.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	41,640.84

Budget Uses

Expenditure Budget	0002	41,640.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,328.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,328.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	811.97
District Tax Levy	1110	12,500.00
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	41,640.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	10,031.21

Budget Uses

Expenditure Budget	0002	10,031.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,889.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,889.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,142.05
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,031.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	97,922.17

Budget Uses

Expenditure Budget		0002	97,922.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	69,502.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	69,502.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,600.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,820.00	
District Tax Levy		1110	24,820.00
District Mills		999	1.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.70
Total Estimated Revenues to Fund Adopted Budget		0004	97,922.17

Budget Report
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48 Stillwater

0862 Absarokee H S

Submit ID: 0862-74427314

Due Dates:

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

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	76	21,885,005

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

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Kayce Arthun

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-74427314

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,120,268.60	112,762.63	10%	10.07%	23,390.91	498,933.45	597,944.24	27.32
10 Transportation	85,000.00	17,000.00	20%	20.00%	10,807.28	41,529.17	32,663.55	1.49
11 Bus Depreciation Reserve	527,141.61	0.00	N/A	0.00%	488,672.25	0.00	38,469.36	1.76
13 Tuition	41,942.75		N/A		41,942.75	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	28,238.22	121,761.78		
17 Adult Education	12,969.07	0.00	35%	0.00%	12,969.07	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	97,134.56	0.00	N/A	0.00%	74,970.14	764.42	21,400.00	0.98
29 Flexibility	47,470.80	0.00	N/A	0.00%	37,169.38	10,301.42	0.00	0.00
61 Building Reserve	58,498.65	0.00	N/A	0.00%	35,468.65	2,700.00	20,330.00	0.93
Total of All Funds	2,140,426.04	159,762.63			753,628.65	675,990.24	710,807.15	32.48

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

Budget Report
FY 2024

48 Stillwater

0862 Absarokee H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ABSAROKEE HS 9-12 76

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

A.	Direct State Aid	(I-A)	419,240.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,238.16
D.	At Risk Student	(I-D)	452.21
E.	Indian Education For All	(I-E)	1,817.16
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,739.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,744.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,906.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,290.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	765,196.19
C.	Maximum Budget Limit	(II-C)	950,598.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,620.00
E.	Adopted Budget	(II-E)	1,098,816.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	803,805.29
H.	Maximum Budget Limit	(II-H)	1,000,775.37
I.	Highest Budget Without a Vote	(II-I)	1,120,268.60
J.	Highest Budget	(II-J)	1,120,268.60
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,120,268.60

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

A.	Operating Reserve (961)	(III-A)		112,026.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		735.77
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	735.77	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,390.91
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	23,390.91	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		136,153.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,120,268.60
	1. BASE Budget Limit	(V-A1)	803,805.29	
	2. Over-BASE Budget	(V-A2)	316,463.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		419,240.41
	1. Direct State Aid Paid By State	(V-B1)	419,240.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,238.16
D.	At Risk Student	(V-D)		452.21
E.	Indian Education For All	(V-E)		1,817.16
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,739.64
H.	Special Education Allowable Cost Payment	(V-H)		11,744.40
I.	Remaining Fund Balance Available	(V-I)		23,390.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,877.07
	1. Actual Non-Levy Revenue	(V-J1)	15,877.07	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		298,070.33
	1. State - Guaranteed Tax Base Aid	(V-L1)	16,589.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	281,480.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		803,805.29

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		316,463.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		316,463.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.86
U.	Over-BASE Mills	(V-U)		14.46
1.	District Property Tax Levy Mills	(V-U1)	14.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.32

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

Budget Report
FY 2024

48 Stillwater

0862 Absarokee H S

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01 General Fund

Adopted Budget	0001	1,120,268.60

Budget Uses

Expenditure Budget	0002	1,120,268.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,390.91
Direct State Aid	3110	419,240.41
Quality Educator	3111	31,238.16
At Risk Student	3112	452.21
Indian Education For All	3113	1,817.16
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	11,744.40
Data For Achievement	3116	1,739.64
State - Guaranteed Tax Base Aid	3120	16,589.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,877.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	281,480.93		
Over-BASE Levy	1110(c)	316,463.31		
District Tax Levy			1110	597,944.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,120,268.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	37,753.79
Contingency	0006	3,775.38
Over-Schedule	0011	43,470.83
Fund Balance for Budget	TFS48	27,807.28
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	10,807.28

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,764.58
State - On-Schedule Transportation Reimbursement	3210	20,764.59
District Tax Levy	1110	32,663.55
District Mills	999	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	527,141.61

Budget Uses

Expenditure Budget	0002	527,141.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	488,672.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	488,672.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,469.36
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	527,141.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Thomas	2022	50,000.00	10,000.00	10,000.00	10,000.00
2021 International IC CE	2020	48,710.62	29,226.36	9,742.12	9,742.12
2020 International IC CE	2019	93,636.22	74,908.96	18,727.24	18,727.24
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
2012 Thomas HDX Pusher	2011	116,275.00	174,412.50	N/A	NA
Blue Bird Micro	2010	50,000.00	75,000.00	N/A	NA
Total					38,469.36

13 Tuition Fund

Adopted Budget	0001	41,942.75

Budget Uses

Expenditure Budget	0002	41,942.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,942.75
Unreserved Fund Balance Reappropriated	0970	41,942.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,942.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,238.22
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	28,238.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	121,761.78
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,969.07

Budget Uses

Expenditure Budget	0002	12,969.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,969.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,969.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,969.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	97,134.56

Budget Uses

Expenditure Budget	0002	97,134.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,970.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,970.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	764.42
District Tax Levy	1110	21,400.00
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	97,134.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	47,470.80

Budget Uses

Expenditure Budget	0002	47,470.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,169.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,169.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,301.42
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,470.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-74427314

61 Building Reserve Fund

Adopted Budget		0001	58,498.65

Budget Uses

Expenditure Budget		0002	58,498.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,468.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,468.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,700.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,330.00	
District Tax Levy		1110	20,330.00
District Mills		999	0.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.93
Total Estimated Revenues to Fund Adopted Budget		0004	58,498.65

Budget Report
FY 2024

31 Mineral

Submit ID: 0577-45584671

0577 Alberton K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	124	44	4,531,697

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

Joint District Distribution:

(Used for county calculations)

Located - 31 Mineral	80	22	2,515,567
Non-located - 32 Missoula	44	22	2,016,130

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

Certification

District Clerk: Arra Rausch

(Signature) (Date)

Chairperson, School Trustees: Raymond Fredette

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

31 Mineral

Submit ID: 0577-45584671

0577 Alberton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,838,855.49	179,509.22	10%	9.76%	0.00	1,294,752.48	544,103.01	120.07
10 Transportation	300,000.00	60,000.00	20%	20.00%	43,977.74	37,399.61	218,622.65	48.24
11 Bus Depreciation Reserve	226,834.70	0.00	N/A	0.00%	178,855.25	2,593.77	45,385.68	10.02
13 Tuition	100,737.17		N/A		23,785.60	284.88	76,666.69	16.92
14 Retirement	300,000.00	60,000.00	20%	20.00%	99,688.30	200,311.70		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	40,788.64	894.51	8,316.85	1.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	73,982.47	0.00	N/A	0.00%	46,875.16	2,107.31	25,000.00	5.52
29 Flexibility	95,194.81	0.00	N/A	0.00%	5,556.46	54,050.35	35,588.00	7.85
61 Building Reserve	142,352.47	0.00	N/A	0.00%	94,972.47	13,900.00	33,480.00	7.39
Total of All Funds	3,127,957.11	317,009.22			534,499.62	1,606,294.61	987,162.88	217.85

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

Budget Report
FY 2024

31 Mineral

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0577 Alberton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ALBERTON K-6	97
M1	ALBERTON 7-8	27
H1	ALBERTON HS 9-12	44

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

A.	Direct State Aid	(I-A)	743,903.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,499.00
D.	At Risk Student	(I-D)	10,839.92
E.	Indian Education For All	(I-E)	4,016.88
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	3,845.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,587.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,635.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,352.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,556.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	158
B.	BASE Budget Limit	(II-B)	1,402,365.17
C.	Maximum Budget Limit	(II-C)	1,732,931.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,997.51
E.	Adopted Budget	(II-E)	1,736,362.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,504,857.98
H.	Maximum Budget Limit	(II-H)	1,866,634.02
I.	Highest Budget Without a Vote	(II-I)	1,838,855.49
J.	Highest Budget	(II-J)	1,866,634.02
K.	Highest Voted Amount	(II-K)	27,778.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,838,855.49

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

A.	Operating Reserve (961)	(III-A)		179,509.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		179,509.22

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	29,851.11	9,735.99	39,587.10
B.	Special Education RSBG to Coop	6,373.60	2,261.60	8,635.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,489.88	4,799.04	19,288.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	804,504.30	344,487.00	1,148,991.30
		976,243.30	687,970.00	1,664,213.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	344,613.89	242,853.41	587,467.30
H.	Special Education in BASE@40%	14,489.88	4,799.04	19,288.92
I.	Subsidized BASE Amount	359,103.77	247,652.45	606,756.22
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,838,855.49
1.	BASE Budget Limit	(V-A1)	1,504,857.98	
2.	Over-BASE Budget	(V-A2)	333,997.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		743,903.34
1.	Direct State Aid Paid By State	(V-B1)	743,903.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,499.00
D.	At Risk Student	(V-D)		10,839.92
E.	Indian Education For All	(V-E)		4,016.88
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		3,845.52

H.	Special Education Allowable Cost Payment	(V-H)		39,587.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,192.88
1.	Actual Non-Levy Revenue	(V-J1)	3,192.88	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		603,563.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	393,457.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	210,105.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,504,857.98

Funding The Over-BASE Budget:

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.97
T.	BASE Mills - High School	(V-T)		16.40
U.	Over-BASE Mills	(V-U)		73.70
1.	District Property Tax Levy Mills	(V-U1)	73.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		120.07

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

Budget Report
FY 2024

31 Mineral

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0577 Alberton K-12 Schools

01 General Fund

Adopted Budget	0001	1,838,855.49

Budget Uses

Expenditure Budget	0002	1,838,855.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	743,903.34
Quality Educator	3111	94,499.00
At Risk Student	3112	10,839.92
Indian Education For All	3113	4,016.88
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	39,587.10
Data For Achievement	3116	3,845.52
State - Guaranteed Tax Base Aid	3120	393,457.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,192.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	210,105.50		
Over-BASE Levy	1110(c)	333,997.51		
District Tax Levy			1110	544,103.01
Total Estimated Revenues to Fund Adopted Budget			0004	1,838,855.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	32,022.90
Contingency	0006	3,202.29
Over-Schedule	0011	264,774.81
Fund Balance for Budget	TFS48	103,977.74
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	43,977.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,174.42
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,612.59
State - On-Schedule Transportation Reimbursement	3210	17,612.60
District Tax Levy	1110	218,622.65
District Mills	999	48.24
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0577 Alberton K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	226,834.70

Budget Uses

Expenditure Budget	0002	226,834.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	178,855.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,855.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,593.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	45,385.68
District Mills	999	10.02
Total Estimated Revenues to Fund Adopted Budget	0004	226,834.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC Corp.	2022	113,906.42	22,781.28	22,781.28	22,781.28
2020 International	2021	135,506.00	54,202.40	27,101.20	0.00
2018 Thomas	2017	113,022.00	124,247.00	22,604.40	22,604.40
2016 Bluebird	2015	99,000.00	148,500.00	N/A	NA
2011 Ic Corp.	2014	55,000.00	82,500.00	N/A	NA
Total					45,385.68

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0577 Alberton K-12 Schools

13 Tuition Fund

Adopted Budget	0001	100,737.17

Budget Uses

Expenditure Budget	0002	100,737.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,785.60
Unreserved Fund Balance Reappropriated	0970	23,785.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	284.88
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	76,666.69
District Mills	999	16.92
Total Estimated Revenues to Fund Adopted Budget	0004	100,737.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,688.30
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	99,688.30

Estimated Funding Sources

Interest Earnings	1510	1,177.58
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	199,134.12
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,288.64
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	40,788.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	894.51
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,316.85
District Mills	999	1.84
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	73,982.47

Budget Uses

Expenditure Budget	0002	73,982.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,875.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,875.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	676.18
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,431.13
District Tax Levy	1110	25,000.00
District Mills	999	5.52
Total Estimated Revenues to Fund Adopted Budget	0004	73,982.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	95,194.81

Budget Uses

Expenditure Budget	0002	95,194.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,556.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,556.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	129.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	35,588.00
State - Advanced Opportunity Aid	3770	18,332.58
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	35,588.00
District Mills	999	7.85
Total Estimated Revenues to Fund Adopted Budget	0004	95,194.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

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0577 Alberton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	142,352.47
Budget Uses			
Expenditure Budget		0002	142,352.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	94,972.47
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	94,972.47
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,900.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,480.00	
District Tax Levy		1110	33,480.00
District Mills		999	7.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.39
Total Estimated Revenues to Fund Adopted Budget		0004	142,352.47

Budget Report
FY 2024

28 Madison

0536 Alder Elem

Submit ID: 0536-37964466

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	3,121,428

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

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

Certification

District Clerk: Morgan Gilman

(Signature) (Date)

Chairperson, School Trustees: Steven Ellis

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

28 Madison

0536 Alder Elem

Submit ID: 0536-37964466

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	232,832.22	23,283.22	10%	10.00%	5,350.04	91,446.20	136,035.98	43.58
10 Transportation	2,270.22	454.04	20%	20.00%	2,383.74	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,347.34		N/A		13,347.34	0.00	10,000.00	3.20
14 Retirement	23,000.00	1,981.53	20%	8.62%	0.00	23,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	511.28	0.00	N/A	0.00%	370.35	140.93	0.00	0.00
29 Flexibility	892.83	0.00	N/A	0.00%	892.83	0.00	0.00	0.00
61 Building Reserve	83,472.15	0.00	N/A	0.00%	61,162.15	10,429.43	11,880.57	3.80
Total of All Funds	366,326.04	25,718.79			83,506.45	125,016.56	157,916.55	50.58

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

Budget Report
FY 2024

28 Madison

0536 Alder Elem

Submit ID: 0536-37964466

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALDER K-8 17 *

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

A.	Direct State Aid	(I-A)	72,105.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	1,954.29
E.	Indian Education For All	(I-E)	406.47
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	389.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,678.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	771.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	158,271.29
C.	Maximum Budget Limit	(II-C)	195,793.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	69,090.13
E.	Adopted Budget	(II-E)	228,405.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	148,188.67
H.	Maximum Budget Limit	(II-H)	183,120.17
I.	Highest Budget Without a Vote	(II-I)	218,322.86
J.	Highest Budget	(II-J)	232,832.22
K.	Highest Voted Amount	(II-K)	14,509.36
L.	Amount Approved on Ballot by Voters	(II-L)	14,509.36
M.	Adopted Budget	(II-M)	232,832.22

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

A.	Operating Reserve (961)	(III-A)		23,283.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,350.04
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,350.04	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,633.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		232,832.22
1.	BASE Budget Limit	(V-A1)	148,188.67	
2.	Over-BASE Budget	(V-A2)	84,643.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,105.48
1.	Direct State Aid Paid By State	(V-B1)	72,105.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		1,954.29
E.	Indian Education For All	(V-E)		406.47
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		389.13
H.	Special Education Allowable Cost Payment	(V-H)		3,678.24
I.	Remaining Fund Balance Available	(V-I)		5,350.04
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,979.59
1.	Actual Non-Levy Revenue	(V-J1)	1,979.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		51,392.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,392.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		148,188.67

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		84,643.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		84,643.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.12
1.	District Property Tax Levy Mills	(V-U1)	27.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.58

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

01 General Fund

Adopted Budget	0001	232,832.22

Budget Uses

Expenditure Budget	0002	232,832.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,350.04
Direct State Aid	3110	72,105.48
Quality Educator	3111	10,698.00
At Risk Student	3112	1,954.29
Indian Education For All	3113	406.47
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	3,678.24
Data For Achievement	3116	389.13
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,465.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	513.72
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,392.43		
Over-BASE Levy	1110(c)	84,643.55		
District Tax Levy			1110	136,035.98
Total Estimated Revenues to Fund Adopted Budget			0004	232,832.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,270.22

Budget Uses

Expenditure Budget	0002	2,270.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,270.22
Fund Balance for Budget	TFS48	2,837.78
Operating Reserve	0961	454.04
Unreserved Fund Balance Reappropriated	0970	2,383.74

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,270.22
Estimated Revenues Exceeding Adopted Budget	0004a	113.52

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	23,347.34

Budget Uses

Expenditure Budget	0002	23,347.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,347.34
Unreserved Fund Balance Reappropriated	0970	13,347.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	23,347.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,981.53
Operating Reserve	0961	1,981.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	511.28

Budget Uses

Expenditure Budget	0002	511.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	370.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	370.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	140.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	511.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

0536 Alder Elem

Submit ID: 0536-37964466

29 Flexibility Fund

Adopted Budget	0001	892.83

Budget Uses

Expenditure Budget	0002	892.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	892.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	892.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	892.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

0536 Alder Elem

Submit ID: 0536-37964466

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

28 Madison

0536 Alder Elem

Submit ID: 0536-37964466

61 Building Reserve Fund

Adopted Budget	0001	83,472.15

Budget Uses

Expenditure Budget	0002	83,472.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,162.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,162.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,429.43
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,000.00	
Building Reserve Permissive Levy	1110(b)	6,880.57	
District Tax Levy		1110	11,880.57
District Mills		999	3.80
Building Reserve Voted Mills		0134	1.60
Building Reserve Permissive Mills		0135	2.20
Total Estimated Revenues to Fund Adopted Budget		0004	83,472.15

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	25,000.00	5	612	10,000.00	5,000.00	5,000.00
Total						5,000.00

Budget Report
FY 2024

06 Carter

0096 Alzada Elem

Submit ID: 0096-33215334

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	38,712,535

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

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

Certification

District Clerk: Julie Courtney

(Signature) (Date)

Chairperson, School Trustees: Thomas Ashlee

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

06 Carter

0096 Alzada Elem

Submit ID: 0096-33215334

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	133,666.06	15,116.66	10%	11.31%	0.00	75,729.40	57,936.66	1.50
10 Transportation	13,200.00	2,640.00	20%	20.00%	2,514.12	10,685.88	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		14,595.42	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	2,912.68	22,087.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	488.21	0.00	N/A	0.00%	368.68	119.53	0.00	0.00
29 Flexibility	83.70	0.00	N/A	0.00%	83.70	0.00	0.00	0.00
61 Building Reserve	16,210.00	18,855.84	N/A	116.32%	0.00	2,100.95	14,109.05	0.36
Total of All Funds	188,647.97	41,612.50			20,474.60	110,723.08	72,045.71	1.86

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

Budget Report
FY 2024

06 Carter

0096 Alzada Elem

Submit ID: 0096-33215334

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALZADA K-8 14

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

A.	Direct State Aid	(I-A)	63,898.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	334.74
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	320.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,158.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	719.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	107,295.52
C.	Maximum Budget Limit	(II-C)	132,899.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,973.66
E.	Adopted Budget	(II-E)	115,269.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	125,692.40
H.	Maximum Budget Limit	(II-H)	156,009.48
I.	Highest Budget Without a Vote	(II-I)	133,666.06
J.	Highest Budget	(II-J)	156,009.48
K.	Highest Voted Amount	(II-K)	22,343.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	133,666.06

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

A.	Operating Reserve (961)	(III-A)		13,366.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,750.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,750.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,116.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		133,666.06
1.	BASE Budget Limit	(V-A1)	125,692.40	
2.	Over-BASE Budget	(V-A2)	7,973.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,898.56
1.	Direct State Aid Paid By State	(V-B1)	63,898.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		334.74
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		320.46
H.	Special Education Allowable Cost Payment	(V-H)		2,158.94
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,649.70
1.	Actual Non-Levy Revenue	(V-J1)	1,649.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,963.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,963.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		125,692.40

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		1.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.21
1.	District Property Tax Levy Mills	(V-U1)	0.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		1.50

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

Budget Report
FY 2024
06 Carter
0096 Alzada Elem

Submit ID: 0096-33215334

01 General Fund

Adopted Budget	0001	133,666.06

Budget Uses

Expenditure Budget	0002	133,666.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	63,898.56
Quality Educator	3111	7,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	334.74
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	2,158.94
Data For Achievement	3116	320.46
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,337.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	312.36
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,963.00		
Over-BASE Levy	1110(c)	7,973.66		
District Tax Levy			1110	57,936.66
Total Estimated Revenues to Fund Adopted Budget			0004	133,666.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	13,200.00

Budget Uses

Expenditure Budget	0002	13,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,000.00
Contingency	0006	1,200.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	5,154.12
Operating Reserve	0961	2,640.00
Unreserved Fund Balance Reappropriated	0970	2,514.12

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,085.88
State - On-Schedule Transportation Reimbursement	3210	6,600.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,912.68
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	2,912.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,087.32
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	488.21

Budget Uses

Expenditure Budget	0002	488.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	368.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	119.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	488.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	83.70

Budget Uses

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

Estimated Funding Sources

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

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	16,210.00

Budget Uses

Expenditure Budget		0002	16,210.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,855.84
Operating Reserve		0961	18,855.84
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,100.95
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,109.05	
District Tax Levy		1110	14,109.05
District Mills		999	0.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.36
Total Estimated Revenues to Fund Adopted Budget		0004	16,210.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0376-37021168

0376 Amsterdam Elem

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	171	N/A	8,581,132

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

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

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Ryan Mattick

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0376-37021168

0376 Amsterdam Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,127,032.29	109,341.14	10%	9.70%	0.00	791,651.77	335,380.52	39.08
10 Transportation	92,220.02	18,444.00	20%	20.00%	8,547.85	21,540.92	62,131.25	7.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	100,000.00		N/A		51,186.83	0.00	48,813.17	5.69
14 Retirement	142,100.00	28,420.00	20%	20.00%	7,954.58	134,145.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,430.90	0.00	N/A	0.00%	5,492.50	938.40	4,000.00	0.47
29 Flexibility	46,234.64	0.00	N/A	0.00%	45,834.64	400.00	0.00	0.00
61 Building Reserve	160,272.45	0.00	N/A	0.00%	125,702.45	18,472.48	16,097.52	1.88
Total of All Funds	1,678,290.30	156,205.14			244,718.85	967,148.99	466,422.46	54.36

50 Debt Service **Tax Jurisdiction**								
01	142,750.00	0.00	20-9-438	0.00%	0.00	455.25	142,294.75	16.58
02	92,415.00	0.00	20-9-438	0.00%	0.00	294.75	92,120.25	10.77

Budget Report
FY 2024

16 Gallatin

Submit ID: 0376-37021168

0376 Amsterdam Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AMSTERDAM K-6 171

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

A.	Direct State Aid	(I-A)	492,313.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,333.10
D.	At Risk Student	(I-D)	3,411.99
E.	Indian Education For All	(I-E)	4,088.61
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	3,914.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,369.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,789.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,982.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	167
B.	BASE Budget Limit	(II-B)	938,931.01
C.	Maximum Budget Limit	(II-C)	1,169,025.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	115,419.11
E.	Adopted Budget	(II-E)	1,076,709.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	986,749.12
H.	Maximum Budget Limit	(II-H)	1,228,119.11
I.	Highest Budget Without a Vote	(II-I)	1,127,032.29
J.	Highest Budget	(II-J)	1,228,119.11
K.	Highest Voted Amount	(II-K)	101,086.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,127,032.29

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

A.	Operating Reserve (961)	(III-A)		109,341.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		109,341.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,127,032.29
1.	BASE Budget Limit	(V-A1)	986,749.12	
2.	Over-BASE Budget	(V-A2)	140,283.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		492,313.28
1.	Direct State Aid Paid By State	(V-B1)	492,313.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,333.10
D.	At Risk Student	(V-D)		3,411.99
E.	Indian Education For All	(V-E)		4,088.61
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		3,914.19
H.	Special Education Allowable Cost Payment	(V-H)		26,369.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,937.97
1.	Actual Non-Levy Revenue	(V-J1)	3,937.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		398,910.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	178,948.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	219,961.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		986,749.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		24,864.06
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	24,864.06	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		115,419.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		140,283.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.45
1.	District Property Tax Levy Mills	(V-U1)	13.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.08

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

Budget Report
FY 2024

16 Gallatin

0376 Amsterdam Elem

Submit ID: 0376-37021168

01 General Fund

Adopted Budget	0001	1,127,032.29

Budget Uses

Expenditure Budget	0002	1,127,032.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	492,313.28
Quality Educator	3111	53,333.10
At Risk Student	3112	3,411.99
Indian Education For All	3113	4,088.61
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	26,369.91
Data For Achievement	3116	3,914.19
State - Guaranteed Tax Base Aid	3120	178,948.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,937.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	24,864.06
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	219,961.41		
Over-BASE Levy	1110(c)	115,419.11		
District Tax Levy			1110	335,380.52
Total Estimated Revenues to Fund Adopted Budget			0004	1,127,032.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	92,220.02

Budget Uses

Expenditure Budget	0002	92,220.02
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,567.20
Contingency	0006	1,656.72
Over-Schedule	0011	73,996.10
Fund Balance for Budget	TFS48	26,991.85
Operating Reserve	0961	18,444.00
Unreserved Fund Balance Reappropriated	0970	8,547.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	3,067.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,111.96
State - On-Schedule Transportation Reimbursement	3210	9,111.96
District Tax Levy	1110	62,131.25
District Mills	999	7.24
Total Estimated Revenues to Fund Adopted Budget	0004	92,220.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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13 Tuition Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,186.83
Unreserved Fund Balance Reappropriated	0970	51,186.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,813.17
District Mills	999	5.69
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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14 Retirement Fund

Adopted Budget	0001	142,100.00

Budget Uses

Expenditure Budget	0002	142,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,374.58
Operating Reserve	0961	28,420.00
Unreserved Fund Balance Reappropriated	0970	7,954.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,145.42
Total Estimated Revenues to Fund Adopted Budget	0004	142,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	10,430.90

Budget Uses

Expenditure Budget	0002	10,430.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,492.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,492.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	938.40
District Tax Levy	1110	4,000.00
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	10,430.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	46,234.64

Budget Uses

Expenditure Budget	0002	46,234.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,834.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,834.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,234.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

01

Taxable Value		8,581,132.00
Adopted Budget	0001	142,750.00

Budget Uses

Expenditure Budget	0002	142,350.00
Add To Fund Balance	0003	400.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-499.30
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	455.25
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	142,294.75
Jurisdiction Mills	999	16.58
Total Estimated Revenues to Fund Adopted Budget	0004	142,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	04/30/2015	06/30/2035	1,915,000.00	1,255,000.00	90,000.00	51,950.00	400.00
Total Bond Requirements							142,350.00
Total Debt Service Requirements						0002	142,350.00

Taxable Value		8,552,104.00
Adopted Budget	0001	92,415.00

Budget Uses

Expenditure Budget	0002	92,015.00
Add To Fund Balance	0003	400.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-323.27
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	294.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	92,120.25
Jurisdiction Mills	999	10.77
Total Estimated Revenues to Fund Adopted Budget	0004	92,415.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/25/2008	06/30/2028	1,181,000.00	325,000.00	75,000.00	16,615.00	400.00
Total Bond Requirements							92,015.00
Total Debt Service Requirements						0002	92,015.00

Budget Report
FY 2024

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Submit ID: 0376-37021168

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61 Building Reserve Fund

Adopted Budget		0001	160,272.45

Budget Uses

Expenditure Budget		0002	160,272.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,702.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,702.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,200.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,272.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,097.52	
District Tax Levy		1110	16,097.52
District Mills		999	1.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.88
Total Estimated Revenues to Fund Adopted Budget		0004	160,272.45

Budget Report
FY 2024

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-16936606

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 760	N/A	26,470,812

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

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

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-16936606

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,311,772.91	940,566.33	10%	14.90%	386,652.23	4,917,442.17	1,007,678.51	38.07
10 Transportation	259,896.00	50,119.93	20%	19.28%	0.00	105,449.88	154,446.12	5.83
11 Bus Depreciation Reserve	91,997.15	0.00	N/A	0.00%	79,397.15	0.00	12,600.00	0.48
13 Tuition	704,893.00		N/A		74,597.21	0.00	630,295.79	23.81
14 Retirement	952,750.00	190,550.00	20%	20.00%	84,423.38	868,326.62		
17 Adult Education	18,000.00	6,300.00	35%	35.00%	5,404.45	0.00	12,595.55	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,725.89	0.00	N/A	0.00%	17,950.64	4,775.25	0.00	0.00
29 Flexibility	27,552.46	0.00	N/A	0.00%	27,552.46	0.00	0.00	0.00
61 Building Reserve	294,787.20	0.00	N/A	0.00%	193,657.20	65,024.08	36,105.92	1.36
Total of All Funds	8,684,374.61	1,187,536.26			869,634.72	5,961,018.00	1,853,721.89	70.03

50 Debt Service **Tax Jurisdiction**								
12-0236	0.00	0.00	20-9-438	0.00%	1,369.47	0.00	0.00	0.00

Budget Report
FY 2024

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-16936606

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANACONDA K-6	580 *
M1	ANACONDA 7-8	180 *

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

A.	Direct State Aid	(I-A)	2,293,047.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	250,957.25
D.	At Risk Student	(I-D)	45,743.70
E.	Indian Education For All	(I-E)	18,171.60
F.	American Indian Achievement Gap	(I-F)	6,815.00
G.	Data For Achievement	(I-G)	17,396.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	401,933.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	38,961.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	53,050.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	783
B.	BASE Budget Limit	(II-B)	5,094,174.86
C.	Maximum Budget Limit	(II-C)	6,417,691.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	934,115.31
E.	Adopted Budget	(II-E)	6,257,580.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,021,263.96
H.	Maximum Budget Limit	(II-H)	6,311,772.91
I.	Highest Budget Without a Vote	(II-I)	6,311,772.91
J.	Highest Budget	(II-J)	6,311,772.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	356,391.88
M.	Adopted Budget	(II-M)	6,311,772.91

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

A.	Operating Reserve (961)	(III-A)		631,177.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		309,389.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	309,389.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		386,652.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	386,652.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,327,218.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,311,772.91
1.	BASE Budget Limit	(V-A1)	5,021,263.96	
2.	Over-BASE Budget	(V-A2)	1,290,508.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,293,047.87
1.	Direct State Aid Paid By State	(V-B1)	2,293,047.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		250,957.25
D.	At Risk Student	(V-D)		45,743.70
E.	Indian Education For All	(V-E)		18,171.60
F.	American Indian Achievement Gap	(V-F)		6,815.00
G.	Data For Achievement	(V-G)		17,396.40
H.	Special Education Allowable Cost Payment	(V-H)		401,933.38
I.	Remaining Fund Balance Available	(V-I)		386,652.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,738.42
1.	Actual Non-Levy Revenue	(V-J1)	15,738.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,584,808.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,057,286.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	527,521.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,021,263.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		810,352.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	810,352.05	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		480,156.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,290,508.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.14
1.	District Property Tax Levy Mills	(V-U1)	18.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.07

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

Budget Report
FY 2024

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-16936606

01 General Fund

Adopted Budget	0001	6,311,772.91

Budget Uses

Expenditure Budget	0002	6,311,772.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	810,352.05

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	386,652.23
Direct State Aid	3110	2,293,047.87
Quality Educator	3111	250,957.25
At Risk Student	3112	45,743.70
Indian Education For All	3113	18,171.60
American Indian Achievement Gap	3114	6,815.00
State Special Education Allowable Cost Payment to Districts	3115	401,933.38
Data For Achievement	3116	17,396.40
State - Guaranteed Tax Base Aid	3120	1,057,286.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,193.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,378.58
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	4,166.10

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	810,352.05
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	527,521.61		
Over-BASE Levy	1110(c)	480,156.90		
District Tax Levy			1110	1,007,678.51
Total Estimated Revenues to Fund Adopted Budget			0004	6,311,772.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	259,896.00

Budget Uses

Expenditure Budget	0002	259,896.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	95,863.53
Contingency	0006	9,586.35
Over-Schedule	0011	154,446.12
Fund Balance for Budget	TFS48	50,119.93
Operating Reserve	0961	50,119.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	52,724.94
State - On-Schedule Transportation Reimbursement	3210	52,724.94
District Tax Levy	1110	154,446.12
District Mills	999	5.83
Total Estimated Revenues to Fund Adopted Budget	0004	259,896.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	91,997.15

Budget Uses

Expenditure Budget	0002	91,997.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,397.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,397.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,600.00
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	91,997.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	63,000.00	70,099.00	12,600.00	12,600.00
Total					12,600.00

Budget Report
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12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-16936606

13 Tuition Fund

Adopted Budget	0001	704,893.00

Budget Uses

Expenditure Budget	0002	704,893.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,597.21
Unreserved Fund Balance Reappropriated	0970	74,597.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	630,295.79
District Mills	999	23.81
Total Estimated Revenues to Fund Adopted Budget	0004	704,893.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	952,750.00

Budget Uses

Expenditure Budget	0002	952,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	274,973.38
Operating Reserve	0961	190,550.00
Unreserved Fund Balance Reappropriated	0970	84,423.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	868,326.62
Total Estimated Revenues to Fund Adopted Budget	0004	952,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,704.45
Operating Reserve	0961	6,300.00
Unreserved Fund Balance Reappropriated	0970	5,404.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,595.55
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	22,725.89

Budget Uses

Expenditure Budget	0002	22,725.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,950.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,950.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,775.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,725.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,552.46

Budget Uses

Expenditure Budget	0002	27,552.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,552.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,552.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,552.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
12-0236

Taxable Value		26,470,812.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,369.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,369.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,369.47

Budget Report
FY 2024

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-16936606

61 Building Reserve Fund

Adopted Budget		0001	294,787.20

Budget Uses

Expenditure Budget		0002	294,787.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	193,657.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	193,657.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	65,024.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,105.92	
District Tax Levy		1110	36,105.92
District Mills		999	1.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.36
Total Estimated Revenues to Fund Adopted Budget		0004	294,787.20

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	304	27,217,181

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

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

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,086,158.65	324,850.59	10%	10.53%	315,044.30	2,309,270.16	461,844.19	16.96
10 Transportation	157,500.00	28,721.36	20%	18.24%	0.00	24,704.23	132,795.77	4.88
11 Bus Depreciation Reserve	138,694.54	0.00	N/A	0.00%	119,794.54	0.00	18,900.00	0.69
13 Tuition	331,505.00		N/A		0.00	0.00	331,505.00	12.18
14 Retirement	430,000.00	86,000.00	20%	20.00%	26,268.02	403,731.98		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	3,318.63	0.00	16,681.37	0.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,400.76	0.00	N/A	0.00%	9,059.89	2,340.87	0.00	0.00
29 Flexibility	5,030.67	0.00	N/A	0.00%	5,030.67	0.00	0.00	0.00
61 Building Reserve	255,638.72	0.00	N/A	0.00%	206,208.73	32,384.58	17,045.41	0.63
Total of All Funds	4,435,928.34	446,571.95			684,724.78	2,772,431.82	978,771.74	35.95

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

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ANACONDA HS 9-12 304 *

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

A.	Direct State Aid	(I-A)	1,208,605.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,812.75
D.	At Risk Student	(I-D)	12,222.54
E.	Indian Education For All	(I-E)	7,268.64
F.	American Indian Achievement Gap	(I-F)	3,290.00
G.	Data For Achievement	(I-G)	6,958.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	124,916.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,957.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	46,165.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	313
B.	BASE Budget Limit	(II-B)	2,397,987.81
C.	Maximum Budget Limit	(II-C)	2,995,977.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	458,696.77
E.	Adopted Budget	(II-E)	3,051,027.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,461,471.08
H.	Maximum Budget Limit	(II-H)	3,086,158.65
I.	Highest Budget Without a Vote	(II-I)	3,086,158.65
J.	Highest Budget	(II-J)	3,086,158.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	165,988.90
M.	Adopted Budget	(II-M)	3,086,158.65

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

A.	Operating Reserve (961)	(III-A)		308,615.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		16,234.72
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	16,234.72	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		315,044.30
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	315,044.30	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		639,894.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,086,158.65
1.	BASE Budget Limit	(V-A1)	2,461,471.08	
2.	Over-BASE Budget	(V-A2)	624,687.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,208,605.31
1.	Direct State Aid Paid By State	(V-B1)	1,208,605.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,812.75
D.	At Risk Student	(V-D)		12,222.54
E.	Indian Education For All	(V-E)		7,268.64
F.	American Indian Achievement Gap	(V-F)		3,290.00
G.	Data For Achievement	(V-G)		6,958.56
H.	Special Education Allowable Cost Payment	(V-H)		124,916.88
I.	Remaining Fund Balance Available	(V-I)		315,044.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,941.39
1.	Actual Non-Levy Revenue	(V-J1)	5,941.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		689,410.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	433,489.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	255,921.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,461,471.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		418,764.74
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	418,764.74	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		205,922.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		624,687.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.39
U.	Over-BASE Mills	(V-U)		7.57
	1. District Property Tax Levy Mills	(V-U1)	7.57	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.96

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

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

01 General Fund

Adopted Budget	0001	3,086,158.65

Budget Uses

Expenditure Budget	0002	3,086,158.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	418,764.74

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	315,044.30
Direct State Aid	3110	1,208,605.31
Quality Educator	3111	87,812.75
At Risk Student	3112	12,222.54
Indian Education For All	3113	7,268.64
American Indian Achievement Gap	3114	3,290.00
State Special Education Allowable Cost Payment to Districts	3115	124,916.88
Data For Achievement	3116	6,958.56
State - Guaranteed Tax Base Aid	3120	433,489.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,119.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	819.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	2,002.29

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	418,764.74
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	255,921.36		
Over-BASE Levy	1110(c)	205,922.83		
District Tax Levy			1110	461,844.19
Total Estimated Revenues to Fund Adopted Budget			0004	3,086,158.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	157,500.00

Budget Uses

Expenditure Budget	0002	157,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,458.39
Contingency	0006	2,245.84
Over-Schedule	0011	132,795.77
Fund Balance for Budget	TFS48	28,721.36
Operating Reserve	0961	28,721.36
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,352.11
State - On-Schedule Transportation Reimbursement	3210	12,352.12
District Tax Levy	1110	132,795.77
District Mills	999	4.88
Total Estimated Revenues to Fund Adopted Budget	0004	157,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	138,694.54

Budget Uses

Expenditure Budget	0002	138,694.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,794.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,794.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,900.00
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	138,694.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	94,500.00	105,198.00	18,900.00	18,900.00
Total					18,900.00

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

13 Tuition Fund

Adopted Budget	0001	331,505.00

Budget Uses

Expenditure Budget	0002	331,505.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	331,505.00
District Mills	999	12.18
Total Estimated Revenues to Fund Adopted Budget	0004	331,505.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

14 Retirement Fund

Adopted Budget	0001	430,000.00

Budget Uses

Expenditure Budget	0002	430,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,268.02
Operating Reserve	0961	86,000.00
Unreserved Fund Balance Reappropriated	0970	26,268.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	403,731.98
Total Estimated Revenues to Fund Adopted Budget	0004	430,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,318.63
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	3,318.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,681.37
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

28 Technology Fund

Adopted Budget	0001	11,400.76

Budget Uses

Expenditure Budget	0002	11,400.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,059.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,059.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,340.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,400.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

29 Flexibility Fund

Adopted Budget	0001	5,030.67

Budget Uses

Expenditure Budget	0002	5,030.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,030.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,030.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,030.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-43703287

61 Building Reserve Fund

Adopted Budget		0001	255,638.72

Budget Uses

Expenditure Budget		0002	255,638.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	206,208.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	206,208.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,384.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,045.41	
District Tax Levy		1110	17,045.41
District Mills		999	0.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.63
Total Estimated Revenues to Fund Adopted Budget		0004	255,638.72

Budget Report
FY 2024

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-15159808

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	217	N/A	9,094,456

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

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

Certification

District Clerk: Tanya Roberts

(Signature) (Date)

Chairperson, School Trustees: Brandon Atkins

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-15159808

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,769,340.29	176,934.03	10%	10.00%	7,937.69	1,285,749.65	475,652.95	52.30
10 Transportation	60,000.00	12,000.00	20%	20.00%	798.99	7,000.00	52,201.01	5.74
11 Bus Depreciation Reserve	292,600.85	0.00	N/A	0.00%	258,732.13	0.00	33,868.72	3.72
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	1.10
14 Retirement	268,000.00	53,600.00	20%	20.00%	43,217.38	224,782.62		
17 Adult Education	5,000.00	0.00	35%	0.00%	423.63	4,576.37	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,659.10	0.00	N/A	0.00%	1,328.30	29,330.80	30,000.00	3.30
29 Flexibility	2,242.28	0.00	N/A	0.00%	2,242.28	0.00	0.00	0.00
61 Building Reserve	65,052.98	0.00	N/A	0.00%	26,512.98	25,127.70	13,412.30	1.47
Total of All Funds	2,532,895.50	242,534.03			341,193.38	1,576,567.14	615,134.98	67.63

50 Debt Service **Tax Jurisdiction**								
2	514,250.00	0.00	20-9-438	0.00%	0.00	0.00	514,250.00	56.55

Budget Report
FY 2024

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-15159808

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANDERSON K-6	168
M1	ANDERSON 7-8	49

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

A.	Direct State Aid	(I-A)	706,782.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,211.50
D.	At Risk Student	(I-D)	280.15
E.	Indian Education For All	(I-E)	5,188.47
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	4,967.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,463.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,153.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,203.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	214
B.	BASE Budget Limit	(II-B)	1,348,780.01
C.	Maximum Budget Limit	(II-C)	1,668,351.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	290,058.21
E.	Adopted Budget	(II-E)	1,740,803.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,399,363.29
H.	Maximum Budget Limit	(II-H)	1,742,367.59
I.	Highest Budget Without a Vote	(II-I)	1,769,340.29
J.	Highest Budget	(II-J)	1,769,340.29
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,769,340.29

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

A.	Operating Reserve (961)	(III-A)		176,934.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,937.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,937.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		184,871.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,769,340.29
1.	BASE Budget Limit	(V-A1)	1,399,363.29	
2.	Over-BASE Budget	(V-A2)	369,977.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		706,782.73
1.	Direct State Aid Paid By State	(V-B1)	706,782.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,211.50
D.	At Risk Student	(V-D)		280.15
E.	Indian Education For All	(V-E)		5,188.47
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		4,967.13
H.	Special Education Allowable Cost Payment	(V-H)		33,463.57
I.	Remaining Fund Balance Available	(V-I)		7,937.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,038.47
1.	Actual Non-Levy Revenue	(V-J1)	5,038.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		563,023.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	333,375.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	229,647.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,399,363.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		123,971.88
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	123,971.88	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		246,005.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		369,977.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.05
1.	District Property Tax Levy Mills	(V-U1)	27.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.30

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

Budget Report
FY 2024

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-15159808

01 General Fund

Adopted Budget	0001	1,769,340.29

Budget Uses

Expenditure Budget	0002	1,769,340.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,937.69
Direct State Aid	3110	706,782.73
Quality Educator	3111	72,211.50
At Risk Student	3112	280.15
Indian Education For All	3113	5,188.47
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	33,463.57
Data For Achievement	3116	4,967.13
State - Guaranteed Tax Base Aid	3120	333,375.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,038.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	118,000.00
Tuition from School Districts Within State	1320	5,971.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	229,647.83		
Over-BASE Levy	1110(c)	246,005.12		
District Tax Levy			1110	475,652.95
Total Estimated Revenues to Fund Adopted Budget			0004	1,769,340.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	60,000.00
Fund Balance for Budget	TFS48	12,798.99
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	798.99

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	52,201.01
District Mills	999	5.74
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	292,600.85

Budget Uses

Expenditure Budget	0002	292,600.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	258,732.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	258,732.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,868.72
District Mills	999	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	292,600.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021-58 capacity bus	2021	110,725.34	60,984.69	22,145.07	22,145.07
2016 IC CE	2015	92,132.00	126,954.35	18,426.40	11,243.65
BUS VIDEO CAMERAS	2015	2,400.00	2,640.00	480.00	480.00
Total					33,868.72

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-15159808

14 Retirement Fund

Adopted Budget	0001	268,000.00

Budget Uses

Expenditure Budget	0002	268,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,817.38
Operating Reserve	0961	53,600.00
Unreserved Fund Balance Reappropriated	0970	43,217.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	224,782.62
Total Estimated Revenues to Fund Adopted Budget	0004	268,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	423.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	423.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	4,576.37
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	60,659.10

Budget Uses

Expenditure Budget	0002	60,659.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,328.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,328.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	28,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,330.80
District Tax Levy	1110	30,000.00
District Mills	999	3.30
Total Estimated Revenues to Fund Adopted Budget	0004	60,659.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-15159808

29 Flexibility Fund

Adopted Budget	0001	2,242.28

Budget Uses

Expenditure Budget	0002	2,242.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,242.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,242.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,242.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

2

Taxable Value		9,094,456.00
Adopted Budget	0001	514,250.00

Budget Uses

Expenditure Budget	0002	514,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-5,597.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	514,250.00
Jurisdiction Mills	999	56.55
Total Estimated Revenues to Fund Adopted Budget	0004	514,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	6,900,000.00	5,995,000.00	270,000.00	243,750.00	500.00
Total Bond Requirements							514,250.00
Total Debt Service Requirements						0002	514,250.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0366-15159808

0366 Anderson Elem

61 Building Reserve Fund

Adopted Budget		0001	65,052.98

Budget Uses

Expenditure Budget		0002	65,052.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	26,512.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	26,512.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,127.70
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,412.30	
District Tax Levy		1110	13,412.30
District Mills		999	1.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.47
Total Estimated Revenues to Fund Adopted Budget		0004	65,052.98

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 291	N/A	4,049,926

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	203	N/A	2,722,534
Non-located - 32 Missoula	87	N/A	1,316,804
Non-located - 45 Sanders	1	N/A	10,588

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,068,351.38	206,835.14	10%	10.00%	11,284.64	1,944,091.96	112,974.78	27.88
10 Transportation	226,840.00	14,395.55	20%	6.35%	0.00	48,974.98	177,865.02	43.92
11 Bus Depreciation Reserve	129,675.58	0.00	N/A	0.00%	90,410.89	0.00	39,264.69	9.70
13 Tuition	5,000.00		N/A		3,291.27	0.00	1,708.73	0.42
14 Retirement	496,000.00	99,200.00	20%	20.00%	3,203.15	492,796.85		
17 Adult Education	10,331.89	0.00	35%	0.00%	10,331.89	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	122,380.94	0.00	N/A	0.00%	67,413.93	1,967.01	53,000.00	13.09
29 Flexibility	125,175.78	0.00	N/A	0.00%	114,979.90	10,195.88	0.00	0.00
61 Building Reserve	191,740.23	0.00	N/A	0.00%	143,630.23	32,297.61	15,812.39	3.90
Total of All Funds	3,375,495.80	320,430.69			444,545.90	2,530,324.29	400,625.61	98.91

50 Debt Service **Tax Jurisdiction**								
24-0474	403,703.61	0.00	20-9-438	0.00%	0.00	11,855.44	391,848.17	96.75
Impact Aid Revenue	0.00	0.00	20-9-438	0.00%	0.00	164,850.56	0.00	0.00

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARLEE K-6	216	*
M1	ARLEE 7-8	75	*

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

A.	Direct State Aid	(I-A)	928,095.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	110,656.55
D.	At Risk Student	(I-D)	30,787.48
E.	Indian Education For All	(I-E)	6,957.81
F.	American Indian Achievement Gap	(I-F)	44,180.00
G.	Data For Achievement	(I-G)	6,660.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	144,434.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,700.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,036.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	301
B.	BASE Budget Limit	(II-B)	2,105,803.99
C.	Maximum Budget Limit	(II-C)	2,630,839.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,105,803.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,068,351.38
H.	Maximum Budget Limit	(II-H)	2,579,087.29
I.	Highest Budget Without a Vote	(II-I)	2,068,351.38
J.	Highest Budget	(II-J)	2,579,087.29
K.	Highest Voted Amount	(II-K)	510,735.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,068,351.38

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

A.	Operating Reserve (961)	(III-A)		206,835.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,284.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,284.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		218,119.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,068,351.38
1.	BASE Budget Limit	(V-A1)	2,068,351.38	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		928,095.15
1.	Direct State Aid Paid By State	(V-B1)	928,095.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		110,656.55
D.	At Risk Student	(V-D)		30,787.48
E.	Indian Education For All	(V-E)		6,957.81
F.	American Indian Achievement Gap	(V-F)		44,180.00
G.	Data For Achievement	(V-G)		6,660.99
H.	Special Education Allowable Cost Payment	(V-H)		144,434.28
I.	Remaining Fund Balance Available	(V-I)		11,284.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,196.02
1.	Actual Non-Levy Revenue	(V-J1)	2,196.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		783,098.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	670,123.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	112,974.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,068,351.38

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.88

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

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

01 General Fund

Adopted Budget	0001	2,068,351.38

Budget Uses

Expenditure Budget	0002	2,068,351.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,284.64
Direct State Aid	3110	928,095.15
Quality Educator	3111	110,656.55
At Risk Student	3112	30,787.48
Indian Education For All	3113	6,957.81
American Indian Achievement Gap	3114	44,180.00
State Special Education Allowable Cost Payment to Districts	3115	144,434.28
Data For Achievement	3116	6,660.99
State - Guaranteed Tax Base Aid	3120	670,123.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,196.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	112,974.78		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	112,974.78
Total Estimated Revenues to Fund Adopted Budget			0004	2,068,351.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	226,840.00

Budget Uses

Expenditure Budget	0002	226,840.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,522.71
Contingency	0006	4,452.27
Over-Schedule	0011	177,865.02
Fund Balance for Budget	TFS48	14,395.55
Operating Reserve	0961	14,395.55
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,487.49
State - On-Schedule Transportation Reimbursement	3210	24,487.49
District Tax Levy	1110	177,865.02
District Mills	999	43.92
Total Estimated Revenues to Fund Adopted Budget	0004	226,840.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	129,675.58

Budget Uses

Expenditure Budget	0002	129,675.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,410.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,410.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	39,264.69
District Mills	999	9.70
Total Estimated Revenues to Fund Adopted Budget	0004	129,675.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird All American	2023	94,325.00	0.00	18,865.00	5,659.50
2021 Bluebird	2021	80,850.00	9,702.00	16,170.00	4,851.00
Prevost Travel Bus	2019	32,743.50	17,026.62	6,548.70	6,548.70
2019 Bluebird - 8602F	2018	75,250.00	33,110.00	15,050.00	4,515.00
2016 Blue Bird	2017	73,640.00	47,129.60	14,728.00	4,418.40
2015 BlueBird	2015	73,850.00	71,534.00	14,770.00	4,431.00
Night Vision Security Cameras	2015	7,562.89	11,344.34	N/A	NA
2013 Blue Bird 84 Passenger	2013	73,434.90	80,685.30	14,686.98	4,406.09
2010 Express Incomplete Van (Short Bus)	2010	34,300.00	47,015.00	6,860.00	4,435.00
2009 Blue Bird All American (Activity)	2009	43,000.00	64,500.00	N/A	NA
2007 Blue Bird All American	2006	61,215.00	91,822.50	N/A	NA
Total					39,264.69

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,291.27
Unreserved Fund Balance Reappropriated	0970	3,291.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,708.73
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

14 Retirement Fund

Adopted Budget	0001	496,000.00

Budget Uses

Expenditure Budget	0002	496,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,403.15
Operating Reserve	0961	99,200.00
Unreserved Fund Balance Reappropriated	0970	3,203.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	492,796.85
Total Estimated Revenues to Fund Adopted Budget	0004	496,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

17 Adult Education Fund

Adopted Budget	0001	10,331.89

Budget Uses

Expenditure Budget	0002	10,331.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,331.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,331.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,331.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

28 Technology Fund

Adopted Budget	0001	122,380.94

Budget Uses

Expenditure Budget	0002	122,380.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,413.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,413.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,967.01
District Tax Levy	1110	53,000.00
District Mills	999	13.09
Total Estimated Revenues to Fund Adopted Budget	0004	122,380.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	125,175.78

Budget Uses

Expenditure Budget	0002	125,175.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,979.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,979.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	5,277.44
State - Advanced Opportunity Aid	3770	4,918.44
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	125,175.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

50 Debt Service Fund

24-0474

Taxable Value		4,049,926.00
Adopted Budget	0001	403,703.61

Budget Uses

Expenditure Budget	0002	403,703.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	11,855.44
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	391,848.17
Jurisdiction Mills	999	96.75
Total Estimated Revenues to Fund Adopted Budget	0004	403,703.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/09/2023	06/30/2048	6,000,000.00	6,000,000.00	0.00	403,203.61	500.00
Total Bond Requirements							403,703.61
Total Debt Service Requirements						0002	403,703.61

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

Impact Aid Revenue

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	164,850.56
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	164,850.56

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

Revenue Bond

Adopted Budget	0001	164,850.56

Budget Uses

Expenditure Budget	0002	164,850.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,850.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	05/31/2023	10/01/2036	3,000,000.00	2,942,277.00	57,723.00	105,377.56	1,750.00
Total Bond Requirements							164,850.56
Total Debt Service Requirements						0002	164,850.56

Budget Report
FY 2024

24 Lake

0474 Arlee Elem

Submit ID: 0474-03637032

61 Building Reserve Fund

Adopted Budget		0001	191,740.23

Budget Uses

Expenditure Budget		0002	191,740.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	143,630.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	143,630.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,297.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,812.39	
District Tax Levy		1110	15,812.39
District Mills		999	3.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.90
Total Estimated Revenues to Fund Adopted Budget		0004	191,740.23

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	149	4,049,926

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	102	2,722,534
Non-located - 32 Missoula	N/A	45	1,316,804
Non-located - 45 Sanders	N/A	2	10,588

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,365,594.93	125,405.07	10%	9.18%	0.00	1,297,276.20	68,318.73	16.87
10 Transportation	103,560.00	7,508.53	20%	7.25%	0.00	21,384.88	82,175.12	20.29
11 Bus Depreciation Reserve	178,956.30	0.00	N/A	0.00%	144,955.57	0.00	34,000.73	8.40
13 Tuition	10,000.00		N/A		426.34	0.00	9,573.66	2.36
14 Retirement	248,000.00	49,600.00	20%	20.00%	14,031.19	233,968.81		
17 Adult Education	8,355.03	0.00	35%	0.00%	8,355.03	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,302.74	0.00	N/A	0.00%	33,004.05	1,298.69	23,000.00	5.68
29 Flexibility	123,181.09	0.00	N/A	0.00%	104,932.26	18,248.83	0.00	0.00
61 Building Reserve	112,941.15	0.00	N/A	0.00%	82,544.56	21,751.89	8,644.70	2.13
Total of All Funds	2,207,891.24	182,513.60			388,249.00	1,593,929.30	225,712.94	55.73

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

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ARLEE HS 9-12 149

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

A.	Direct State Aid	(I-A)	673,240.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,053.95
D.	At Risk Student	(I-D)	9,414.87
E.	Indian Education For All	(I-E)	3,562.59
F.	American Indian Achievement Gap	(I-F)	24,440.00
G.	Data For Achievement	(I-G)	3,410.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,389.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,658.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	28,603.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	1,277,551.13
C.	Maximum Budget Limit	(II-C)	1,577,097.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,277,551.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,365,594.93
H.	Maximum Budget Limit	(II-H)	1,697,449.86
I.	Highest Budget Without a Vote	(II-I)	1,365,594.93
J.	Highest Budget	(II-J)	1,697,449.86
K.	Highest Voted Amount	(II-K)	331,854.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,365,594.93

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

A.	Operating Reserve (961)	(III-A)		125,405.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,405.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,365,594.93
1.	BASE Budget Limit	(V-A1)	1,365,594.93	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		673,240.11
1.	Direct State Aid Paid By State	(V-B1)	673,240.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		56,053.95
D.	At Risk Student	(V-D)		9,414.87
E.	Indian Education For All	(V-E)		3,562.59
F.	American Indian Achievement Gap	(V-F)		24,440.00
G.	Data For Achievement	(V-G)		3,410.61
H.	Special Education Allowable Cost Payment	(V-H)		43,389.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,231.84
1.	Actual Non-Levy Revenue	(V-J1)	1,231.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		550,851.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	482,532.61	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	68,318.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,365,594.93

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.87
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.87

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

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

01 General Fund

Adopted Budget	0001	1,365,594.93

Budget Uses

Expenditure Budget	0002	1,365,594.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	673,240.11
Quality Educator	3111	56,053.95
At Risk Student	3112	9,414.87
Indian Education For All	3113	3,562.59
American Indian Achievement Gap	3114	24,440.00
State Special Education Allowable Cost Payment to Districts	3115	43,389.62
Data For Achievement	3116	3,410.61
State - Guaranteed Tax Base Aid	3120	482,532.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,231.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	68,318.73		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	68,318.73
Total Estimated Revenues to Fund Adopted Budget			0004	1,365,594.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

10 Transportation Fund

Adopted Budget	0001	103,560.00

Budget Uses

Expenditure Budget	0002	103,560.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,440.80
Contingency	0006	1,944.08
Over-Schedule	0011	82,175.12
Fund Balance for Budget	TFS48	7,508.53
Operating Reserve	0961	7,508.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,692.44
State - On-Schedule Transportation Reimbursement	3210	10,692.44
District Tax Levy	1110	82,175.12
District Mills	999	20.29
Total Estimated Revenues to Fund Adopted Budget	0004	103,560.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	178,956.30

Budget Uses

Expenditure Budget	0002	178,956.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144,955.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,955.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,000.73
District Mills	999	8.40
Total Estimated Revenues to Fund Adopted Budget	0004	178,956.30

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird All American	2023	40,425.00	0.00	8,085.00	2,425.50
2021 Bluebird	2021	34,650.00	4,158.00	6,930.00	2,079.00
Prevost Travel Bus	2019	76,401.50	39,728.78	15,280.30	15,280.30
2019 Bluebird - 8602F	2018	32,250.00	14,190.00	6,450.00	1,935.00
2016 BlueBird	2017	31,560.00	20,198.40	6,312.00	1,893.60
2015 BueBird	2015	31,650.00	31,586.00	6,330.00	1,899.00
Night Vision Security Cameras	2015	3,241.24	4,861.86	N/A	NA
2013 Blue Bird 84 Passenger	2013	31,472.10	34,536.58	6,294.42	1,888.33
Express Incomplete Van (Short Bus)	2010	14,700.00	22,050.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	110,000.00	137,433.97	22,000.00	6,600.00
2007 Blue Bird All American	2006	26,235.00	39,352.50	N/A	NA
Total					34,000.73

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	426.34
Unreserved Fund Balance Reappropriated	0970	426.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,573.66
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

14 Retirement Fund

Adopted Budget	0001	248,000.00

Budget Uses

Expenditure Budget	0002	248,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,631.19
Operating Reserve	0961	49,600.00
Unreserved Fund Balance Reappropriated	0970	14,031.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	233,968.81
Total Estimated Revenues to Fund Adopted Budget	0004	248,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,355.03

Budget Uses

Expenditure Budget	0002	8,355.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,355.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,355.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,355.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

28 Technology Fund

Adopted Budget	0001	57,302.74

Budget Uses

Expenditure Budget	0002	57,302.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,004.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,004.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,298.69
District Tax Levy	1110	23,000.00
District Mills	999	5.68
Total Estimated Revenues to Fund Adopted Budget	0004	57,302.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	123,181.09

Budget Uses

Expenditure Budget	0002	123,181.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,932.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104,932.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	1,302.00
State - Advanced Opportunity Aid	3770	16,946.83
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	123,181.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

50 Debt Service Fund

24-0475

Taxable Value		4,049,926.00
Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

24 Lake

0475 Arlee H S

Submit ID: 0475-15037111

61 Building Reserve Fund

Adopted Budget		0001	112,941.15

Budget Uses

Expenditure Budget		0002	112,941.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	82,544.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	82,544.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,751.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,644.70	
District Tax Levy		1110	8,644.70
District Mills		999	2.13
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.13
Total Estimated Revenues to Fund Adopted Budget		0004	112,941.15

Budget Report
FY 2024

34 Park

1215 Arrowhead Elem

Submit ID: 1215-99734682

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	71	N/A	18,296,509

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

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

Certification

District Clerk: Cinda Self

(Signature) (Date)

Chairperson, School Trustees: Dustin Burns

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

34 Park

1215 Arrowhead Elem

Submit ID: 1215-99734682

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	666,854.97	75,669.46	10%	11.35%	38,933.48	318,987.65	308,933.84	16.89
10 Transportation	68,511.00	13,702.20	20%	20.00%	4,878.32	27,621.00	36,011.68	1.97
11 Bus Depreciation Reserve	277,095.89	0.00	N/A	0.00%	249,975.89	0.00	27,120.00	1.48
13 Tuition	16,049.39		N/A		442.92	0.00	15,606.47	0.85
14 Retirement	98,049.50	19,609.90	20%	20.00%	14,011.86	84,037.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	46,036.96	1,000.00	N/A	2.17%	45,528.48	508.48	0.00	0.00
29 Flexibility	15,451.92	0.00	N/A	0.00%	15,451.92	0.00	0.00	0.00
61 Building Reserve	164,153.89	0.00	N/A	0.00%	142,553.89	3,089.64	18,510.36	1.01
Total of All Funds	1,352,203.52	109,981.56			511,776.76	434,244.41	406,182.35	22.20

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

Budget Report
FY 2024

34 Park

1215 Arrowhead Elem

Submit ID: 1215-99734682

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARROWHEAD K-8	69
M1	ARROWHEAD 7-8	2

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

A.	Direct State Aid	(I-A)	272,418.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,767.86
D.	At Risk Student	(I-D)	3,512.23
E.	Indian Education For All	(I-E)	1,697.61
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	1,625.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,495.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,649.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	475,999.01
C.	Maximum Budget Limit	(II-C)	592,922.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	80,000.00
E.	Adopted Budget	(II-E)	555,999.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	534,680.66
H.	Maximum Budget Limit	(II-H)	666,854.97
I.	Highest Budget Without a Vote	(II-I)	622,808.98
J.	Highest Budget	(II-J)	666,854.97
K.	Highest Voted Amount	(II-K)	44,045.99
L.	Amount Approved on Ballot by Voters	(II-L)	52,174.31
M.	Adopted Budget	(II-M)	666,854.97

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

A.	Operating Reserve (961)	(III-A)		66,685.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,983.96
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,983.96	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		38,933.48
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	8,128.32	
	2. Remaining Fund Balance Available (970b)	(III-D2)	30,805.16	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,602.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		666,854.97
	1. BASE Budget Limit	(V-A1)	534,680.66	
	2. Over-BASE Budget	(V-A2)	132,174.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		272,418.03
	1. Direct State Aid Paid By State	(V-B1)	272,418.03	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,767.86
D.	At Risk Student	(V-D)		3,512.23
E.	Indian Education For All	(V-E)		1,697.61
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		1,625.19
H.	Special Education Allowable Cost Payment	(V-H)		13,495.69
I.	Remaining Fund Balance Available	(V-I)		30,805.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,296.04
	1. Actual Non-Levy Revenue	(V-J1)	6,296.04	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		184,887.85
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	184,887.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		534,680.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,128.32
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	8,128.32	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		124,045.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		132,174.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.78
1.	District Property Tax Levy Mills	(V-U1)	6.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.89

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

Budget Report
FY 2024

34 Park

1215 Arrowhead Elem

Submit ID: 1215-99734682

01 General Fund

Adopted Budget	0001	666,854.97

Budget Uses

Expenditure Budget	0002	666,854.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	38,933.48
Direct State Aid	3110	272,418.03
Quality Educator	3111	18,767.86
At Risk Student	3112	3,512.23
Indian Education For All	3113	1,697.61
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	13,495.69
Data For Achievement	3116	1,625.19
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,296.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	184,887.85		
Over-BASE Levy	1110(c)	124,045.99		
District Tax Levy			1110	308,933.84
Total Estimated Revenues to Fund Adopted Budget			0004	666,854.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	68,511.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	25,110.00
Contingency	0006	2,511.00
Over-Schedule	0011	40,890.00
Fund Balance for Budget	TFS48	18,580.52
Operating Reserve	0961	13,702.20
Unreserved Fund Balance Reappropriated	0970	4,878.32

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,810.50
State - On-Schedule Transportation Reimbursement	3210	13,810.50
District Tax Levy	1110	36,011.68
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	68,511.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	277,095.89

Budget Uses

Expenditure Budget	0002	277,095.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	249,975.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	249,975.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,120.00
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	277,095.89

Asset Information

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

Budget Report
FY 2024

34 Park

1215 Arrowhead Elem

Submit ID: 1215-99734682

13 Tuition Fund

Adopted Budget	0001	16,049.39

Budget Uses

Expenditure Budget	0002	16,049.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	442.92
Unreserved Fund Balance Reappropriated	0970	442.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,606.47
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	16,049.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park

1215 Arrowhead Elem

Submit ID: 1215-99734682

14 Retirement Fund

Adopted Budget	0001	98,049.50

Budget Uses

Expenditure Budget	0002	98,049.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,621.76
Operating Reserve	0961	19,609.90
Unreserved Fund Balance Reappropriated	0970	14,011.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	84,037.64
Total Estimated Revenues to Fund Adopted Budget	0004	98,049.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	46,036.96

Budget Uses

Expenditure Budget	0002	46,036.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,528.48
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	45,528.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	508.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,036.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,451.92

Budget Uses

Expenditure Budget	0002	15,451.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,451.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,451.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,451.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

34 Park

1215 Arrowhead Elem

Submit ID: 1215-99734682

61 Building Reserve Fund

Adopted Budget		0001	164,153.89

Budget Uses

Expenditure Budget		0002	164,153.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	142,553.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	142,553.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,089.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,510.36	
District Tax Levy		1110	18,510.36
District Mills		999	1.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	164,153.89

Budget Report
FY 2024

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-38996527

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	87	N/A	1,065,890

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

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	87	N/A	707,442
Non-located - 38 Powder River	0	N/A	358,448

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

Certification

District Clerk: Monica Morgan

(Signature) (Date)

Chairperson, School Trustees: William Thex

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-38996527

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	859,705.79	65,845.19	10%	7.66%	0.00	737,214.34	122,491.45	114.95
10 Transportation	50,000.00	10,000.00	20%	20.00%	10,757.57	8,440.19	30,802.24	28.90
11 Bus Depreciation Reserve	58,484.19	0.00	N/A	0.00%	45,254.19	0.00	13,230.00	12.41
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	125,000.00	25,000.00	20%	20.00%	26,345.96	98,654.04		
17 Adult Education	3,022.50	1,057.88	35%	35.00%	1,964.62	0.00	1,057.88	0.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,467.76	0.00	N/A	0.00%	734.94	732.82	0.00	0.00
29 Flexibility	7,522.08	0.00	N/A	0.00%	7,522.08	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,105,202.32	101,903.07			92,579.36	845,041.39	167,581.57	157.25

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

Budget Report
FY 2024

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-38996527

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ASHLAND K-6	70
M1	ASHLAND 7-8	17

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

A.	Direct State Aid	(I-A)	327,685.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,861.80
D.	At Risk Student	(I-D)	31,132.08
E.	Indian Education For All	(I-E)	2,080.17
F.	American Indian Achievement Gap	(I-F)	17,860.00
G.	Data For Achievement	(I-G)	1,991.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	62,276.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,990.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	85
B.	BASE Budget Limit	(II-B)	732,841.78
C.	Maximum Budget Limit	(II-C)	900,159.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,131.10
E.	Adopted Budget	(II-E)	821,972.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	770,574.69
H.	Maximum Budget Limit	(II-H)	954,556.06
I.	Highest Budget Without a Vote	(II-I)	859,705.79
J.	Highest Budget	(II-J)	954,556.06
K.	Highest Voted Amount	(II-K)	94,850.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	859,705.79

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

A.	Operating Reserve (961)	(III-A)		65,845.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,845.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		859,705.79
1.	BASE Budget Limit	(V-A1)	770,574.69	
2.	Over-BASE Budget	(V-A2)	89,131.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		327,685.87
1.	Direct State Aid Paid By State	(V-B1)	327,685.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,861.80
D.	At Risk Student	(V-D)		31,132.08
E.	Indian Education For All	(V-E)		2,080.17
F.	American Indian Achievement Gap	(V-F)		17,860.00
G.	Data For Achievement	(V-G)		1,991.43
H.	Special Education Allowable Cost Payment	(V-H)		62,276.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		283,687.05
1.	State - Guaranteed Tax Base Aid	(V-L1)	250,326.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,360.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		770,574.69

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		83.62
1.	District Property Tax Levy Mills	(V-U1)	83.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		114.95

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

Budget Report
FY 2024

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-38996527

01 General Fund

Adopted Budget	0001	859,705.79

Budget Uses

Expenditure Budget	0002	859,705.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	327,685.87
Quality Educator	3111	43,861.80
At Risk Student	3112	31,132.08
Indian Education For All	3113	2,080.17
American Indian Achievement Gap	3114	17,860.00
State Special Education Allowable Cost Payment to Districts	3115	62,276.29
Data For Achievement	3116	1,991.43
State - Guaranteed Tax Base Aid	3120	250,326.70

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,360.35		
Over-BASE Levy	1110(c)	89,131.10		
District Tax Levy			1110	122,491.45
Total Estimated Revenues to Fund Adopted Budget			0004	859,705.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,672.90
Contingency	0006	767.29
Over-Schedule	0011	41,559.81
Fund Balance for Budget	TFS48	20,757.57
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	10,757.57

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,220.09
State - On-Schedule Transportation Reimbursement	3210	4,220.10
District Tax Levy	1110	30,802.24
District Mills	999	28.90
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	58,484.19

Budget Uses

Expenditure Budget	0002	58,484.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,254.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,254.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,230.00
District Mills	999	12.41
Total Estimated Revenues to Fund Adopted Budget	0004	58,484.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Blue Bird	2019	66,150.00	50,715.00	13,230.00	13,230.00
2007 Blue Bird	2013	39,061.00	58,591.50	N/A	NA
Total					13,230.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-38996527

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,345.96
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	26,345.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,654.04
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,022.50

Budget Uses

Expenditure Budget	0002	3,022.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,022.50
Operating Reserve	0961	1,057.88
Unreserved Fund Balance Reappropriated	0970	1,964.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,057.88
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	3,022.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,467.76

Budget Uses

Expenditure Budget	0002	1,467.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	734.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	734.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	732.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,467.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,522.08

Budget Uses

Expenditure Budget	0002	7,522.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,522.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,522.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,522.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-38996527

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-38996527

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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

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

Budget Report
FY 2024

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-72186576

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	388,517

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

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

Certification

District Clerk: Albert Wipf

(Signature) (Date)

Chairperson, School Trustees: Elias Wipf

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-72186576

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	123,647.50	12,370.84	10%	10.00%	14,105.72	101,315.46	8,226.32	21.16
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	1,874.80	10,125.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,591.36	0.00	N/A	0.00%	1,473.77	117.59	0.00	0.00
29 Flexibility	9.57	0.00	N/A	0.00%	9.57	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	137,248.43	14,770.84			17,463.86	111,558.25	8,226.32	21.16

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

Budget Report
FY 2024

25 Lewis & Clark

Submit ID: 0498-72186576

0498 Auchard Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

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

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

A.	Direct State Aid	(I-A)	63,898.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,637.32
D.	At Risk Student	(I-D)	1,684.78
E.	Indian Education For All	(I-E)	334.74
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	320.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,158.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	719.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,339.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	120,547.93
C.	Maximum Budget Limit	(II-C)	149,382.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	120,547.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	123,647.50
H.	Maximum Budget Limit	(II-H)	153,244.95
I.	Highest Budget Without a Vote	(II-I)	123,647.50
J.	Highest Budget	(II-J)	153,244.95
K.	Highest Voted Amount	(II-K)	29,597.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	123,647.50

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

A.	Operating Reserve (961)	(III-A)		12,364.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6.09
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	6.09	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,105.72
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	14,105.72	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,476.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		123,647.50
	1. BASE Budget Limit	(V-A1)	123,647.50	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,898.56
	1. Direct State Aid Paid By State	(V-B1)	63,898.56	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,637.32
D.	At Risk Student	(V-D)		1,684.78
E.	Indian Education For All	(V-E)		334.74
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		320.46
H.	Special Education Allowable Cost Payment	(V-H)		2,158.94
I.	Remaining Fund Balance Available	(V-I)		14,105.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		947.42
	1. Actual Non-Levy Revenue	(V-J1)	947.42	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,559.56
	1. State - Guaranteed Tax Base Aid	(V-L1)	28,333.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,226.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		123,647.50

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.16

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

Budget Report
FY 2024

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-72186576

01 General Fund

Adopted Budget	0001	123,647.50

Budget Uses

Expenditure Budget	0002	123,641.41
Add To Fund Balance	0003	6.09
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,105.72
Direct State Aid	3110	63,898.56
Quality Educator	3111	3,637.32
At Risk Student	3112	1,684.78
Indian Education For All	3113	334.74
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,158.94
Data For Achievement	3116	320.46
State - Guaranteed Tax Base Aid	3120	28,333.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	947.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,226.32		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	8,226.32
Total Estimated Revenues to Fund Adopted Budget			0004	123,647.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-72186576

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,274.80
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	1,874.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,125.20
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2024

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-72186576

28 Technology Fund

Adopted Budget	0001	1,591.36

Budget Uses

Expenditure Budget	0002	1,591.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,473.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,473.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	117.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,591.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.57

Budget Uses

Expenditure Budget	0002	9.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0498 Auchard Creek Elem

Submit ID: 0498-72186576

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-72186576

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-51769332

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	94	N/A	4,218,102

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Jesse Morgan

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-51769332

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	821,821.18	65,589.09	10%	7.98%	0.00	563,815.05	258,006.13	61.17
10 Transportation	82,689.22	16,537.84	20%	20.00%	17,645.92	7,581.42	57,461.88	13.62
11 Bus Depreciation Reserve	132,799.02	0.00	N/A	0.00%	96,590.62	0.00	36,208.40	8.58
13 Tuition	0.00		N/A		354.31	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	9,730.98	90,269.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,474.72	0.00	N/A	0.00%	3,819.81	654.91	0.00	0.00
29 Flexibility	19,008.10	0.00	N/A	0.00%	19,008.10	0.00	0.00	0.00
61 Building Reserve	41,947.45	0.00	N/A	0.00%	21,947.45	0.00	20,000.00	4.74
Total of All Funds	1,202,739.69	102,126.93			169,097.19	662,320.40	371,676.41	88.11

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

Budget Report
FY 2024

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-51769332

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	AUGUSTA K-6	75
M1	AUGUSTA 7-8	19

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

A.	Direct State Aid	(I-A)	348,339.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,506.14
D.	At Risk Student	(I-D)	3,208.50
E.	Indian Education For All	(I-E)	2,247.54
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	2,151.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,495.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,831.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,191.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	638,628.47
C.	Maximum Budget Limit	(II-C)	794,621.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	133,173.86
E.	Adopted Budget	(II-E)	771,802.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	688,647.32
H.	Maximum Budget Limit	(II-H)	856,100.42
I.	Highest Budget Without a Vote	(II-I)	821,821.18
J.	Highest Budget	(II-J)	856,100.42
K.	Highest Voted Amount	(II-K)	34,279.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	821,821.18

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

A.	Operating Reserve (961)	(III-A)		65,589.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,589.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		821,821.18
1.	BASE Budget Limit	(V-A1)	688,647.32	
2.	Over-BASE Budget	(V-A2)	133,173.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		348,339.72
1.	Direct State Aid Paid By State	(V-B1)	348,339.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,506.14
D.	At Risk Student	(V-D)		3,208.50
E.	Indian Education For All	(V-E)		2,247.54
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		2,151.66
H.	Special Education Allowable Cost Payment	(V-H)		14,495.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,332.15
1.	Actual Non-Levy Revenue	(V-J1)	4,332.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		278,485.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	153,653.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	124,832.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		688,647.32

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.57
1.	District Property Tax Levy Mills	(V-U1)	31.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.17

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

Budget Report
FY 2024

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-51769332

01 General Fund

Adopted Budget	0001	821,821.18

Budget Uses

Expenditure Budget	0002	821,821.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	348,339.72
Quality Educator	3111	33,506.14
At Risk Student	3112	3,208.50
Indian Education For All	3113	2,247.54
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	14,495.74
Data For Achievement	3116	2,151.66
State - Guaranteed Tax Base Aid	3120	153,653.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,332.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	124,832.27		
Over-BASE Levy	1110(c)	133,173.86		
District Tax Levy			1110	258,006.13
Total Estimated Revenues to Fund Adopted Budget			0004	821,821.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	82,689.22

Budget Uses

Expenditure Budget	0002	82,689.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,892.20
Contingency	0006	689.22
Over-Schedule	0011	75,107.80
Fund Balance for Budget	TFS48	34,183.76
Operating Reserve	0961	16,537.84
Unreserved Fund Balance Reappropriated	0970	17,645.92

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,790.71
State - On-Schedule Transportation Reimbursement	3210	3,790.71
District Tax Levy	1110	57,461.88
District Mills	999	13.62
Total Estimated Revenues to Fund Adopted Budget	0004	82,689.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	132,799.02

Budget Uses

Expenditure Budget	0002	132,799.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,590.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,590.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,208.40
District Mills	999	8.58
Total Estimated Revenues to Fund Adopted Budget	0004	132,799.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2022	64,500.00	12,900.00	12,900.00	12,900.00
2022 Blue Bird	2021	48,250.00	19,300.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	36,710.40	6,118.40	6,118.40
2012 Blue Bird	2016	22,000.00	28,600.00	4,400.00	4,400.00
2013 Chevy Micro Bus	2014	31,400.00	43,960.00	6,280.00	3,140.00
Total					36,208.40

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,730.98
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	9,730.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	90,269.02
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	4,474.72

Budget Uses

Expenditure Budget	0002	4,474.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,819.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,819.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	654.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,474.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,008.10

Budget Uses

Expenditure Budget	0002	19,008.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,008.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,008.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,008.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-51769332

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-51769332

61 Building Reserve Fund

Adopted Budget	0001	41,947.45

Budget Uses

Expenditure Budget	0002	41,947.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,947.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,947.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	4.74
Building Reserve Voted Mills		0134	4.74
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	41,947.45

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	200,000.00	10	612	160,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2024

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-40318673

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	26	4,606,619

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Jesse Morgan

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-40318673

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	631,227.77	63,122.78	10%	10.00%	836.90	400,824.30	229,566.57	49.83
10 Transportation	80,617.40	16,123.48	20%	20.00%	25,241.14	6,791.40	48,584.86	10.55
11 Bus Depreciation Reserve	118,029.63	0.00	N/A	0.00%	94,721.23	0.00	23,308.40	5.06
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	5,227.16	94,772.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,930.84	0.00	N/A	0.00%	3,480.13	450.71	0.00	0.00
29 Flexibility	21,264.61	0.00	N/A	0.00%	21,264.61	0.00	0.00	0.00
61 Building Reserve	57,800.18	0.00	N/A	0.00%	7,800.18	0.00	50,000.00	10.85
Total of All Funds	1,012,870.43	99,246.26			158,571.35	502,839.25	351,459.83	76.29

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

Budget Report
FY 2024

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-40318673

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 26

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

A.	Direct State Aid	(I-A)	244,580.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,329.77
D.	At Risk Student	(I-D)	1,560.48
E.	Indian Education For All	(I-E)	621.66
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	595.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,636.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,336.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,358.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	437,661.13
C.	Maximum Budget Limit	(II-C)	545,586.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,372.36
E.	Adopted Budget	(II-E)	608,033.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	473,931.53
H.	Maximum Budget Limit	(II-H)	589,347.55
I.	Highest Budget Without a Vote	(II-I)	631,227.77
J.	Highest Budget	(II-J)	631,227.77
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	631,227.77

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

A.	Operating Reserve (961)	(III-A)		63,122.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		836.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	836.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,959.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		631,227.77
1.	BASE Budget Limit	(V-A1)	473,931.53	
2.	Over-BASE Budget	(V-A2)	157,296.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		244,580.74
1.	Direct State Aid Paid By State	(V-B1)	244,580.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,329.77
D.	At Risk Student	(V-D)		1,560.48
E.	Indian Education For All	(V-E)		621.66
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		595.14
H.	Special Education Allowable Cost Payment	(V-H)		8,636.80
I.	Remaining Fund Balance Available	(V-I)		836.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,656.27
1.	Actual Non-Levy Revenue	(V-J1)	8,656.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		187,643.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	115,373.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	72,270.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		473,931.53

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,296.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,296.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.68
U.	Over-BASE Mills	(V-U)		34.15
1.	District Property Tax Levy Mills	(V-U1)	34.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.83

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

Budget Report
FY 2024

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-40318673

01 General Fund

Adopted Budget	0001	631,227.77

Budget Uses

Expenditure Budget	0002	631,227.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	836.90
Direct State Aid	3110	244,580.74
Quality Educator	3111	20,329.77
At Risk Student	3112	1,560.48
Indian Education For All	3113	621.66
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	8,636.80
Data For Achievement	3116	595.14
State - Guaranteed Tax Base Aid	3120	115,373.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,656.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	72,270.33		
Over-BASE Levy	1110(c)	157,296.24		
District Tax Levy			1110	229,566.57
Total Estimated Revenues to Fund Adopted Budget			0004	631,227.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,617.40

Budget Uses

Expenditure Budget	0002	80,617.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,174.00
Contingency	0006	617.40
Over-Schedule	0011	73,826.00
Fund Balance for Budget	TFS48	41,364.62
Operating Reserve	0961	16,123.48
Unreserved Fund Balance Reappropriated	0970	25,241.14

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,395.70
State - On-Schedule Transportation Reimbursement	3210	3,395.70
District Tax Levy	1110	48,584.86
District Mills	999	10.55
Total Estimated Revenues to Fund Adopted Budget	0004	80,617.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	118,029.63

Budget Uses

Expenditure Budget	0002	118,029.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,721.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,721.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	23,308.40
District Mills	999	5.06
Total Estimated Revenues to Fund Adopted Budget	0004	118,029.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird	2021	48,250.00	19,300.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	36,710.40	6,118.40	6,118.40
2012 Blue Bird	2016	22,000.00	28,600.00	4,400.00	4,400.00
2013 Chevy Micro Bus	2014	31,400.00	43,960.00	6,280.00	3,140.00
Total					23,308.40

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-40318673

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,227.16
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	5,227.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,772.84
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	3,930.84

Budget Uses

Expenditure Budget	0002	3,930.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,480.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,480.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	450.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,930.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,264.61

Budget Uses

Expenditure Budget	0002	21,264.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,264.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,264.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,264.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-40318673

61 Building Reserve Fund

Adopted Budget		0001	57,800.18

Budget Uses

Expenditure Budget		0002	57,800.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,800.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,800.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	50,000.00
District Mills		999	10.85
Building Reserve Voted Mills		0134	10.85
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	57,800.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	10	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2024

39 Powell

0720 Avon Elem

Submit ID: 0720-99447008

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	29	N/A	1,481,052

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

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

Certification

District Clerk: Mary Weatherford

(Signature) (Date)

Chairperson, School Trustees: Heather Quigley

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

39 Powell

0720 Avon Elem

Submit ID: 0720-99447008

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	230,003.98	20,739.53	10%	9.02%	0.00	170,070.34	59,933.64	40.46
10 Transportation	24,500.00	2,611.71	20%	10.66%	0.00	13,919.40	10,580.60	7.14
11 Bus Depreciation Reserve	91,445.48	0.00	N/A	0.00%	87,045.48	0.00	4,400.00	2.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	22,500.00	4,500.00	20%	20.00%	103.54	22,396.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,973.08	0.00	N/A	0.00%	1,768.61	204.47	0.00	0.00
29 Flexibility	11,306.27	0.00	N/A	0.00%	11,306.27	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	381,728.81	27,851.24			100,223.90	206,590.67	74,914.24	50.57

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

Budget Report
FY 2024

39 Powell

0720 Avon Elem

Submit ID: 0720-99447008

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AVON K-8 29

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

A.	Direct State Aid	(I-A)	104,925.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,310.36
D.	At Risk Student	(I-D)	2,706.23
E.	Indian Education For All	(I-E)	693.39
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	663.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,891.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,490.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,347.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	192,551.02
C.	Maximum Budget Limit	(II-C)	239,173.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	15,000.00
E.	Adopted Budget	(II-E)	207,551.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	215,003.98
H.	Maximum Budget Limit	(II-H)	266,379.77
I.	Highest Budget Without a Vote	(II-I)	230,003.98
J.	Highest Budget	(II-J)	266,379.77
K.	Highest Voted Amount	(II-K)	36,375.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	230,003.98

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

A.	Operating Reserve (961)	(III-A)		20,739.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,739.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		230,003.98
1.	BASE Budget Limit	(V-A1)	215,003.98	
2.	Over-BASE Budget	(V-A2)	15,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		104,925.11
1.	Direct State Aid Paid By State	(V-B1)	104,925.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,310.36
D.	At Risk Student	(V-D)		2,706.23
E.	Indian Education For All	(V-E)		693.39
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		663.81
H.	Special Education Allowable Cost Payment	(V-H)		5,891.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		25.14
1.	Actual Non-Levy Revenue	(V-J1)	25.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		85,788.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	40,854.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,933.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		215,003.98

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		15,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		15,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.13
1.	District Property Tax Levy Mills	(V-U1)	10.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.46

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

Budget Report
FY 2024

39 Powell

0720 Avon Elem

Submit ID: 0720-99447008

01 General Fund

Adopted Budget	0001	230,003.98

Budget Uses

Expenditure Budget	0002	230,003.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	104,925.11
Quality Educator	3111	14,310.36
At Risk Student	3112	2,706.23
Indian Education For All	3113	693.39
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,891.79
Data For Achievement	3116	663.81
State - Guaranteed Tax Base Aid	3120	40,854.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,933.64		
Over-BASE Levy	1110(c)	15,000.00		
District Tax Levy			1110	59,933.64
Total Estimated Revenues to Fund Adopted Budget			0004	230,003.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	24,500.00

Budget Uses

Expenditure Budget	0002	24,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,654.00
Contingency	0006	1,265.40
Over-Schedule	0011	10,580.60
Fund Balance for Budget	TFS48	2,611.71
Operating Reserve	0961	2,611.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,959.70
State - On-Schedule Transportation Reimbursement	3210	6,959.70
District Tax Levy	1110	10,580.60
District Mills	999	7.14
Total Estimated Revenues to Fund Adopted Budget	0004	24,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	91,445.48

Budget Uses

Expenditure Budget	0002	91,445.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,045.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,045.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	4,400.00
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	91,445.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet	2015	41,700.00	17,140.00	8,340.00	4,400.00
Total					4,400.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

39 Powell

0720 Avon Elem

Submit ID: 0720-99447008

14 Retirement Fund

Adopted Budget	0001	22,500.00

Budget Uses

Expenditure Budget	0002	22,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,603.54
Operating Reserve	0961	4,500.00
Unreserved Fund Balance Reappropriated	0970	103.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,396.46
Total Estimated Revenues to Fund Adopted Budget	0004	22,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,973.08

Budget Uses

Expenditure Budget	0002	1,973.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,768.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,768.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	204.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,973.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
39 Powell

0720 Avon Elem

Submit ID: 0720-99447008

29 Flexibility Fund

Adopted Budget	0001	11,306.27

Budget Uses

Expenditure Budget	0002	11,306.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,306.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,306.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,306.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0720 Avon Elem

Submit ID: 0720-99447008

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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14 Fergus

1218 Ayers Elem

Submit ID: 1218-69833765

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	192,013

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

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

Certification

District Clerk: Edward Stahl

(Signature) (Date)

Chairperson, School Trustees: Bill Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

1218 Ayers Elem

Submit ID: 1218-69833765

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,974.51	5,000.00	10%	4.90%	3,379.83	92,714.09	5,880.59	30.64
10 Transportation	250.85	0.00	20%	0.00%	250.85	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,000.00	0.00	20%	0.00%	6,964.68	3,035.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	96.98	0.00	N/A	0.00%	0.00	96.98	0.00	0.00
29 Flexibility	0.29	0.00	N/A	0.00%	0.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	112,322.63	5,000.00			10,595.65	95,846.39	5,880.59	30.64

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

Budget Report
FY 2024

14 Fergus

1218 Ayers Elem

Submit ID: 1218-69833765

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AYERS K-8 10

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

A.	Direct State Aid	(I-A)	52,954.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	802.37
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,542.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	514.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,086.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	89,549.95
C.	Maximum Budget Limit	(II-C)	112,176.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	89,549.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	101,974.51
H.	Maximum Budget Limit	(II-H)	126,387.55
I.	Highest Budget Without a Vote	(II-I)	101,974.51
J.	Highest Budget	(II-J)	126,387.55
K.	Highest Voted Amount	(II-K)	24,413.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,974.51

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

A.	Operating Reserve (961)	(III-A)		5,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,379.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,379.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,379.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,974.51
1.	BASE Budget Limit	(V-A1)	101,974.51	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		52,954.75
1.	Direct State Aid Paid By State	(V-B1)	52,954.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		802.37
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		1,542.10
I.	Remaining Fund Balance Available	(V-I)		3,379.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		105.83
1.	Actual Non-Levy Revenue	(V-J1)	105.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,155.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	33,275.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,880.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		101,974.51

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.64

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

Budget Report
FY 2024

14 Fergus

1218 Ayers Elem

Submit ID: 1218-69833765

01 General Fund

Adopted Budget	0001	101,974.51

Budget Uses

Expenditure Budget	0002	101,974.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,379.83
Direct State Aid	3110	52,954.75
Quality Educator	3111	3,566.00
At Risk Student	3112	802.37
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,542.10
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	33,275.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	105.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,880.59		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	5,880.59
Total Estimated Revenues to Fund Adopted Budget			0004	101,974.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

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10 Transportation Fund

Adopted Budget	0001	250.85

Budget Uses

Expenditure Budget	0002	250.85
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	250.85
Fund Balance for Budget	TFS48	250.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	250.85

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,964.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,964.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,035.32
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	96.98

Budget Uses

Expenditure Budget	0002	96.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	96.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	96.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.29

Budget Uses

Expenditure Budget	0002	0.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Fergus

1218 Ayers Elem

Submit ID: 1218-69833765

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

14 Fergus

1218 Ayers Elem

Submit ID: 1218-69833765

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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

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

Budget Report
FY 2024

43 Roosevelt

Submit ID: 0785-00615784

0785 Bainville K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 120	* 48	6,347,397

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

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

Certification

District Clerk: Kt Northington

(Signature) (Date)

Chairperson, School Trustees: Dana Berwick

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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0785 Bainville K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,844,961.37	122,276.22	10%	6.63%	0.00	1,596,902.54	248,058.83	39.09
10 Transportation	350,000.00	70,000.00	20%	20.00%	5,094.36	216,388.61	128,517.03	20.25
11 Bus Depreciation Reserve	472,166.62	0.00	N/A	0.00%	261,579.62	100,000.00	110,587.00	17.42
13 Tuition	40,000.00		N/A		0.00	0.00	40,000.00	6.30
14 Retirement	320,000.00	14,031.44	20%	4.38%	0.00	320,000.00		
17 Adult Education	15,000.00	0.00	35%	0.00%	13,602.92	0.00	1,397.08	0.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	164,046.60	0.00	N/A	0.00%	22,656.09	121,390.51	20,000.00	3.15
29 Flexibility	1,029,011.41	0.00	N/A	0.00%	198,615.30	830,396.11	0.00	0.00
61 Building Reserve	1,024,198.66	0.00	N/A	0.00%	324,198.66	700,000.00	0.00	0.00
Total of All Funds	5,259,384.66	206,307.66			825,746.95	3,885,077.77	548,559.94	86.43

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

Budget Report
FY 2024

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0785 Bainville K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAINVILLE K-6	94 *
M1	BAINVILLE 7-8	26 *
H1	BAINVILLE HS 9-12	48 *

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

A.	Direct State Aid	(I-A)	746,196.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,886.00
D.	At Risk Student	(I-D)	2,088.50
E.	Indian Education For All	(I-E)	4,016.88
F.	American Indian Achievement Gap	(I-F)	3,055.00
G.	Data For Achievement	(I-G)	3,845.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,290.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,429.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,856.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,733.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	173
B.	BASE Budget Limit	(II-B)	1,451,100.15
C.	Maximum Budget Limit	(II-C)	1,793,673.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	135,734.67
E.	Adopted Budget	(II-E)	1,837,742.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,462,145.00
H.	Maximum Budget Limit	(II-H)	1,807,815.67
I.	Highest Budget Without a Vote	(II-I)	1,844,961.37
J.	Highest Budget	(II-J)	1,844,961.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,844,961.37

Budget Report
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0785 Bainville K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			122,276.22
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			122,276.22

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,042.57	7,247.87	25,290.44
B.	Special Education RSBG to Coop	6,013.80	2,415.80	8,429.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,622.55	3,865.47	13,488.02

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	778,365.30	375,756.00	1,154,121.30
		950,104.30	719,239.00	1,669,343.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	335,386.82	253,891.37	589,278.19
H.	Special Education in BASE@40%	9,622.55	3,865.47	13,488.02
I.	Subsidized BASE Amount	345,009.37	257,756.84	602,766.21
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,844,961.37
	1. BASE Budget Limit	(V-A1)	1,462,145.00	
	2. Over-BASE Budget	(V-A2)	382,816.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		746,196.45
	1. Direct State Aid Paid By State	(V-B1)	746,196.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,886.00
D.	At Risk Student	(V-D)		2,088.50
E.	Indian Education For All	(V-E)		4,016.88
F.	American Indian Achievement Gap	(V-F)		3,055.00
G.	Data For Achievement	(V-G)		3,845.52

H.	Special Education Allowable Cost Payment	(V-H)		25,290.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		361,725.64
1.	Actual Non-Levy Revenue	(V-J1)	65,753.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	295,971.97	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		241,040.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	128,716.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	112,324.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,462,145.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		247,081.70
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	247,081.70	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		135,734.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		382,816.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.26
T.	BASE Mills - High School	(V-T)		6.45
U.	Over-BASE Mills	(V-U)		21.38
1.	District Property Tax Levy Mills	(V-U1)	21.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.09

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

01 General Fund

Adopted Budget	0001	1,844,961.37

Budget Uses

Expenditure Budget	0002	1,722,685.15
Add To Fund Balance	0003	122,276.22
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	746,196.45
Quality Educator	3111	74,886.00
At Risk Student	3112	2,088.50
Indian Education For All	3113	4,016.88
American Indian Achievement Gap	3114	3,055.00
State Special Education Allowable Cost Payment to Districts	3115	25,290.44
Data For Achievement	3116	3,845.52
State - Guaranteed Tax Base Aid	3120	128,716.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,306.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	56,447.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	295,971.97
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	247,081.70
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	112,324.16	
Over-BASE Levy	1110(c)	135,734.67	
District Tax Levy		1110	248,058.83
Total Estimated Revenues to Fund Adopted Budget		0004	1,844,961.37
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	274,905.64
Add To Fund Balance	0003	75,094.36

Transportation Schedule Data

On-Schedule	0005	60,353.28
Contingency	0006	6,035.33
Over-Schedule	0011	283,611.39
Fund Balance for Budget	TFS48	75,094.36
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	5,094.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,194.30
State - On-Schedule Transportation Reimbursement	3210	33,194.31
District Tax Levy	1110	128,517.03
District Mills	999	20.25
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0785 Bainville K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	472,166.62

Budget Uses

Expenditure Budget	0002	210,587.00
Add To Fund Balance	0003	261,579.62
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	261,579.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	261,579.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	110,587.00
District Mills	999	17.42
Total Estimated Revenues to Fund Adopted Budget	0004	472,166.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC CE	2021	89,635.00	35,854.00	17,927.00	17,927.00
2018 Thomas Freightliner	2020	110,000.00	44,100.00	22,000.00	22,000.00
2021 International Bus	2020	113,995.00	45,698.00	22,799.00	22,790.00
2020 IC CE	2019	107,950.00	43,280.00	21,590.00	21,590.00
2015 Bluebird 1/2 bus--Potato Chip Van Conversion	2016	56,200.00	56,680.00	11,240.00	11,240.00
2016 Bluebird 72 passenger bus	2015	75,200.00	82,080.00	15,040.00	15,040.00
2014 Bluebird wheelchair lift	2014	82,000.00	123,000.00	N/A	NA
Total					110,587.00

Budget Report
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0785 Bainville K-12 Schools

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	6.30
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0785 Bainville K-12 Schools

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	305,968.56
Add To Fund Balance	0003	14,031.44
Fund Balance for Budget	TFS48	14,031.44
Operating Reserve	0961	14,031.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	320,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	1,397.08
Add To Fund Balance	0003	13,602.92
Fund Balance for Budget	TFS48	13,602.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,602.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,397.08
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	164,046.60

Budget Uses

Expenditure Budget	0002	164,046.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,656.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,656.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	120,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,390.51
District Tax Levy	1110	20,000.00
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	164,046.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	1,029,011.41

Budget Uses

Expenditure Budget	0002	830,396.11
Add To Fund Balance	0003	198,615.30
Fund Balance for Budget	TFS48	198,615.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,615.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	830,396.11
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,029,011.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

43 Roosevelt

Submit ID: 0785-00615784

0785 Bainville K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,024,198.66

Budget Uses

Expenditure Budget		0002	700,000.00
Add To Fund Balance		0003	324,198.66
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	324,198.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	324,198.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	700,000.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,024,198.66

Budget Report
FY 2024

13 Fallon

Submit ID: 0244-32328686

0244 Baker K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 346	* 135	47,011,380

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

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

Certification

District Clerk: Jennifer Mettler

(Signature) (Date)

Chairperson, School Trustees: Klint Flint

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

13 Fallon

Submit ID: 0244-32328686

0244 Baker K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,353,400.98	171,826.17	10%	3.95%	0.00	2,105,411.72	2,247,989.26	47.82
10 Transportation	490,000.00	13,124.53	20%	2.68%	0.00	75,519.18	414,480.82	8.82
11 Bus Depreciation Reserve	50,000.00	1,338.20	N/A	2.68%	50,000.00	0.00	0.00	0.00
13 Tuition	15,000.00		N/A		81,286.08	0.00	0.00	0.00
14 Retirement	810,000.00	162,000.00	20%	20.00%	128,189.34	681,810.66		
17 Adult Education	100,000.00	35,000.00	35%	35.00%	274,768.37	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	500,000.00	174,582.64	N/A	34.92%	496,688.39	3,311.61	0.00	0.00
29 Flexibility	2,500,000.00	2,748,894.75	N/A	109.96%	2,500,000.00	0.00	0.00	0.00
61 Building Reserve	5,000,000.00	3,989,204.88	N/A	79.78%	5,000,000.00	0.00	0.00	0.00
Total of All Funds	13,818,400.98	7,295,971.17			8,530,932.18	2,866,053.17	2,662,470.08	56.64

50 Debt Service **Tax Jurisdiction**								
0244	122,336.00	0.00	20-9-438	0.00%	88,393.15	40,000.00	0.00	0.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0244-32328686

0244 Baker K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAKER K-6	272 *
M1	BAKER 7-8	74 *
H1	BAKER HS 9-12	135 *

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

A.	Direct State Aid	(I-A)	1,701,279.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	196,130.00
D.	At Risk Student	(I-D)	7,714.61
E.	Indian Education For All	(I-E)	11,500.71
F.	American Indian Achievement Gap	(I-F)	2,820.00
G.	Data For Achievement	(I-G)	11,010.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	141,863.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,106.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	497
B.	BASE Budget Limit	(II-B)	3,466,587.46
C.	Maximum Budget Limit	(II-C)	4,329,350.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	861,186.86
E.	Adopted Budget	(II-E)	4,329,350.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,482,222.20
H.	Maximum Budget Limit	(II-H)	4,343,003.11
I.	Highest Budget Without a Vote	(II-I)	4,353,400.98
J.	Highest Budget	(II-J)	4,353,400.98
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,353,400.98

Budget Report
FY 2024

13 Fallon

Submit ID: 0244-32328686

0244 Baker K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			171,826.17
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			171,826.17

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

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	102,259.01	39,604.64	141,863.65
B.	Special Education RSBG to Coop	17,321.80	6,784.80	24,106.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	47,832.32	18,555.78	66,388.10

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	2,236,894.30	1,053,877.50	3,290,771.80
		2,408,633.30	1,397,360.50	3,805,993.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	850,247.56	493,268.26	1,343,515.81
H.	Special Education in BASE@40%	47,832.32	18,555.78	66,388.10
I.	Subsidized BASE Amount	898,079.88	511,824.04	1,409,903.91
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,353,400.98
	1. BASE Budget Limit	(V-A1)	3,482,222.20	
	2. Over-BASE Budget	(V-A2)	871,178.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,701,279.23
	1. Direct State Aid Paid By State	(V-B1)	1,701,279.23	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		196,130.00
D.	At Risk Student	(V-D)		7,714.61
E.	Indian Education For All	(V-E)		11,500.71
F.	American Indian Achievement Gap	(V-F)		2,820.00
G.	Data For Achievement	(V-G)		11,010.09

H.	Special Education Allowable Cost Payment	(V-H)		141,863.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,363.72
1.	Actual Non-Levy Revenue	(V-J1)	3,363.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,406,540.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,406,540.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,482,222.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		29,729.71
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	4,729.71	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	25,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		841,449.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		871,178.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.15
T.	BASE Mills - High School	(V-T)		10.77
U.	Over-BASE Mills	(V-U)		17.90
1.	District Property Tax Levy Mills	(V-U1)	17.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.82

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

Budget Report
FY 2024

13 Fallon

Submit ID: 0244-32328686

0244 Baker K-12 Schools

01 General Fund

Adopted Budget	0001	4,353,400.98

Budget Uses

Expenditure Budget	0002	4,353,400.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,701,279.23
Quality Educator	3111	196,130.00
At Risk Student	3112	7,714.61
Indian Education For All	3113	11,500.71
American Indian Achievement Gap	3114	2,820.00
State Special Education Allowable Cost Payment to Districts	3115	141,863.65
Data For Achievement	3116	11,010.09
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,098.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,265.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	25,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	4,729.71
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,406,540.19		
Over-BASE Levy	1110(c)	841,449.07		
District Tax Levy			1110	2,247,989.26
Total Estimated Revenues to Fund Adopted Budget			0004	4,353,400.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	490,000.00

Budget Uses

Expenditure Budget	0002	490,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,653.80
Contingency	0006	6,865.38
Over-Schedule	0011	414,480.82
Fund Balance for Budget	TFS48	13,124.53
Operating Reserve	0961	13,124.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,759.59
State - On-Schedule Transportation Reimbursement	3210	37,759.59
District Tax Levy	1110	414,480.82
District Mills	999	8.82
Total Estimated Revenues to Fund Adopted Budget	0004	490,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,338.20
Operating Reserve	0961	1,338.20
Unreserved Fund Balance Reappropriated	0970	50,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00

Budget Report
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13 Fallon
0244 Baker K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,286.08
Unreserved Fund Balance Reappropriated	0970	81,286.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	66,286.08

Budget Report
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13 Fallon

0244 Baker K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	810,000.00

Budget Uses

Expenditure Budget	0002	810,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	290,189.34
Operating Reserve	0961	162,000.00
Unreserved Fund Balance Reappropriated	0970	128,189.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	681,810.66
Total Estimated Revenues to Fund Adopted Budget	0004	810,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	309,768.37
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	274,768.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	174,768.37

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2024

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0244 Baker K-12 Schools

28 Technology Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	671,271.03
Operating Reserve	0961	174,582.64
Unreserved Fund Balance Reappropriated	0970	496,688.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,311.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0244 Baker K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	2,500,000.00

Budget Uses

Expenditure Budget	0002	2,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,248,894.75
Operating Reserve	0961	2,748,894.75
Unreserved Fund Balance Reappropriated	0970	2,500,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

0244

Taxable Value		47,011,380.00
Adopted Budget	0001	122,336.00

Budget Uses

Expenditure Budget	0002	122,336.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,393.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,393.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	40,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	122,336.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,057.15

SIDs

Issue Type	Amount
High School	122,336.00
Total SID Requirements	122,336.00

Total Debt Service Requirements	0002	122,336.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0244-32328686

0244 Baker K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	5,000,000.00

Budget Uses

Expenditure Budget		0002	5,000,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,989,204.88
Operating Reserve		0961	3,989,204.88
Unreserved Fund Balance Reappropriated		0970	5,000,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,000,000.00

Budget Report
FY 2024

22 Jefferson

0455 Basin Elem

Submit ID: 0455-35029878

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 19	N/A	1,606,273

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

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

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Shannon Phillips

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0455 Basin Elem

Submit ID: 0455-35029878

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	190,183.34	19,018.33	10%	10.00%	11,280.34	120,973.44	57,929.56	36.06
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	65,000.00		N/A		22,255.65	0.00	42,744.35	26.61
14 Retirement	46,827.12	9,089.44	20%	19.41%	0.00	46,827.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	879.91	0.00	N/A	0.00%	717.24	162.67	0.00	0.00
29 Flexibility	2,500.00	393.31	N/A	15.73%	0.00	2,500.00	0.00	0.00
61 Building Reserve	17,420.00	4,324.77	N/A	24.83%	0.00	1,840.00	15,580.00	9.70
Total of All Funds	322,810.37	32,825.85			34,253.23	172,303.23	116,253.91	72.37

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

Budget Report
FY 2024

22 Jefferson

0455 Basin Elem

Submit ID: 0455-35029878

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BASIN K-8 19 *

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

A.	Direct State Aid	(I-A)	77,576.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,132.00
D.	At Risk Student	(I-D)	2,151.25
E.	Indian Education For All	(I-E)	454.29
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	434.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,245.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	565.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	725.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	169,474.17
C.	Maximum Budget Limit	(II-C)	209,391.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,131.39
E.	Adopted Budget	(II-E)	188,605.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	171,051.95
H.	Maximum Budget Limit	(II-H)	215,248.51
I.	Highest Budget Without a Vote	(II-I)	190,183.34
J.	Highest Budget	(II-J)	215,248.51
K.	Highest Voted Amount	(II-K)	25,065.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	190,183.34

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

A.	Operating Reserve (961)	(III-A)		19,018.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,280.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,280.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,298.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		190,183.34
1.	BASE Budget Limit	(V-A1)	171,051.95	
2.	Over-BASE Budget	(V-A2)	19,131.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		77,576.31
1.	Direct State Aid Paid By State	(V-B1)	77,576.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,132.00
D.	At Risk Student	(V-D)		2,151.25
E.	Indian Education For All	(V-E)		454.29
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		434.91
H.	Special Education Allowable Cost Payment	(V-H)		15,245.93
I.	Remaining Fund Balance Available	(V-I)		11,280.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,306.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	17,508.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,798.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		171,051.95

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,131.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,131.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.91
1.	District Property Tax Levy Mills	(V-U1)	11.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.06

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

Budget Report
FY 2024

22 Jefferson

0455 Basin Elem

Submit ID: 0455-35029878

01 General Fund

Adopted Budget	0001	190,183.34

Budget Uses

Expenditure Budget	0002	190,183.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,280.34
Direct State Aid	3110	77,576.31
Quality Educator	3111	7,132.00
At Risk Student	3112	2,151.25
Indian Education For All	3113	454.29
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	15,245.93
Data For Achievement	3116	434.91
State - Guaranteed Tax Base Aid	3120	17,508.75

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	38,798.17	
Over-BASE Levy	1110(c)	19,131.39	
District Tax Levy		1110	57,929.56
Total Estimated Revenues to Fund Adopted Budget		0004	190,183.34
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,255.65
Unreserved Fund Balance Reappropriated	0970	22,255.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,744.35
District Mills	999	26.61
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	46,827.12

Budget Uses

Expenditure Budget	0002	46,827.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,089.44
Operating Reserve	0961	9,089.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,827.12
Total Estimated Revenues to Fund Adopted Budget	0004	46,827.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	879.91

Budget Uses

Expenditure Budget	0002	879.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	717.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	717.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	162.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	879.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,500.00

Budget Uses

Expenditure Budget	0002	2,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	393.31
Operating Reserve	0961	393.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	2,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

22 Jefferson

0455 Basin Elem

Submit ID: 0455-35029878

61 Building Reserve Fund

Adopted Budget		0001	17,420.00

Budget Uses

Expenditure Budget		0002	17,420.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,324.77
Operating Reserve		0961	4,324.77
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	1,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,580.00	
District Tax Levy		1110	15,580.00
District Mills		999	9.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.70
Total Estimated Revenues to Fund Adopted Budget		0004	17,420.00

Budget Report
FY 2024

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-79153151

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	13	N/A	1,653,218

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

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

Certification

District Clerk: Trisha Gruszie

(Signature) (Date)

Chairperson, School Trustees: Merle Young

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-79153151

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	128,613.00	5,576.46	10%	4.34%	0.00	67,489.70	61,123.30	36.97
10 Transportation	9,799.02	1,175.00	20%	11.99%	7.72	9,791.30	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	16,000.00	3,200.00	20%	20.00%	3,728.99	12,271.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	674.05	500.00	N/A	74.18%	563.03	111.02	0.00	0.00
29 Flexibility	20,000.00	11,445.27	N/A	57.23%	20,000.00	0.00	0.00	0.00
61 Building Reserve	4,000.00	619.91	N/A	15.50%	4,000.00	0.00	0.00	0.00
Total of All Funds	179,086.07	22,516.64			28,299.74	89,663.03	61,123.30	36.97

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

Budget Report
FY 2024

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-79153151

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BEAR PAW K-8 13

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

A.	Direct State Aid	(I-A)	61,162.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	24.79
E.	Indian Education For All	(I-E)	310.83
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	297.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,004.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	668.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	104,939.51
C.	Maximum Budget Limit	(II-C)	129,984.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,860.49
E.	Adopted Budget	(II-E)	116,800.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	116,736.61
H.	Maximum Budget Limit	(II-H)	145,038.02
I.	Highest Budget Without a Vote	(II-I)	128,613.62
J.	Highest Budget	(II-J)	145,038.02
K.	Highest Voted Amount	(II-K)	16,424.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	128,613.00

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

A.	Operating Reserve (961)	(III-A)		5,576.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,576.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		128,613.00
1.	BASE Budget Limit	(V-A1)	116,736.61	
2.	Over-BASE Budget	(V-A2)	11,876.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,162.74
1.	Direct State Aid Paid By State	(V-B1)	61,162.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		24.79
E.	Indian Education For All	(V-E)		310.83
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		297.57
H.	Special Education Allowable Cost Payment	(V-H)		2,004.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		123.04
1.	Actual Non-Levy Revenue	(V-J1)	123.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,246.91
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,246.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		116,736.61

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,876.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,876.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.79
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.18
1.	District Property Tax Levy Mills	(V-U1)	7.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.97

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

Budget Report
FY 2024

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-79153151

01 General Fund

Adopted Budget	0001	128,613.00

Budget Uses

Expenditure Budget	0002	128,613.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	61,162.74
Quality Educator	3111	3,566.00
At Risk Student	3112	24.79
Indian Education For All	3113	310.83
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,004.73
Data For Achievement	3116	297.57
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	123.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,246.91		
Over-BASE Levy	1110(c)	11,876.39		
District Tax Levy			1110	61,123.30
Total Estimated Revenues to Fund Adopted Budget			0004	128,613.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,799.02

Budget Uses

Expenditure Budget	0002	9,799.02
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,908.20
Contingency	0006	890.82
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,182.72
Operating Reserve	0961	1,175.00
Unreserved Fund Balance Reappropriated	0970	7.72

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,891.79
State - On-Schedule Transportation Reimbursement	3210	4,899.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,799.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-79153151

14 Retirement Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,928.99
Operating Reserve	0961	3,200.00
Unreserved Fund Balance Reappropriated	0970	3,728.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,271.01
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	674.05

Budget Uses

Expenditure Budget	0002	674.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,063.03
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	563.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	111.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	674.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-79153151

29 Flexibility Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,445.27
Operating Reserve	0961	11,445.27
Unreserved Fund Balance Reappropriated	0970	20,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-79153151

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,619.91
Operating Reserve	0961	619.91
Unreserved Fund Balance Reappropriated	0970	4,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00

Budget Report
FY 2024

01 Beaverhead

Submit ID: 0006-70046549

0006 Beaverhead County H S

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	348	32,287,438

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

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

Certification

District Clerk: Ramona Glaus

(Signature) (Date)

Chairperson, School Trustees: Gary Love

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

Submit ID: 0006-70046549

0006 Beaverhead County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,300,251.47	328,123.51	10%	9.94%	0.00	2,160,069.99	1,140,181.48	35.31
10 Transportation	1,009,300.00	35,163.41	20%	3.48%	0.00	333,300.00	676,000.00	20.94
11 Bus Depreciation Reserve	1,001,931.13	0.00	N/A	0.00%	842,093.01	0.00	159,838.12	4.95
13 Tuition	8,000.00		N/A		1,686.91	0.00	6,313.09	0.20
14 Retirement	581,500.00	116,300.00	20%	20.00%	110,673.17	470,826.83		
17 Adult Education	33,000.00	11,550.00	35%	35.00%	34,905.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	151,109.80	0.00	N/A	0.00%	98,590.59	2,519.21	50,000.00	1.55
29 Flexibility	429,684.98	0.00	N/A	0.00%	429,684.98	0.00	0.00	0.00
61 Building Reserve	490,010.09	0.00	N/A	0.00%	438,380.09	24,610.65	27,019.35	0.84
Total of All Funds	7,004,787.47	491,136.92			1,956,014.06	2,991,326.68	2,059,352.04	63.79

50 Debt Service								
Tax Jurisdiction								
Series 2017	826,762.64	0.00	20-9-438	0.00%	24,644.20	0.00	802,118.44	24.84

Budget Report
FY 2024

01 Beaverhead

Submit ID: 0006-70046549

0006 Beaverhead County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BEAVERHEAD CO HS 9-12 348

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

A.	Direct State Aid	(I-A)	1,359,601.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,335.96
D.	At Risk Student	(I-D)	6,030.55
E.	Indian Education For All	(I-E)	8,320.68
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	7,965.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	71,552.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	39,891.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	333
B.	BASE Budget Limit	(II-B)	2,491,697.03
C.	Maximum Budget Limit	(II-C)	3,102,101.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	610,404.54
E.	Adopted Budget	(II-E)	3,102,101.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,648,997.30
H.	Maximum Budget Limit	(II-H)	3,300,251.47
I.	Highest Budget Without a Vote	(II-I)	3,300,251.47
J.	Highest Budget	(II-J)	3,300,251.47
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,300,251.47

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

A.	Operating Reserve (961)	(III-A)		328,123.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		328,123.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,300,251.47
1.	BASE Budget Limit	(V-A1)	2,648,997.30	
2.	Over-BASE Budget	(V-A2)	651,254.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,359,601.46
1.	Direct State Aid Paid By State	(V-B1)	1,359,601.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,335.96
D.	At Risk Student	(V-D)		6,030.55
E.	Indian Education For All	(V-E)		8,320.68
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		7,965.72
H.	Special Education Allowable Cost Payment	(V-H)		71,552.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,433.60
1.	Actual Non-Levy Revenue	(V-J1)	9,433.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,092,877.05
1.	State - Guaranteed Tax Base Aid	(V-L1)	603,949.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	488,927.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,648,997.30

Funding The Over-BASE Budget:

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

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		651,254.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		651,254.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.14
U.	Over-BASE Mills	(V-U)		20.17
	1. District Property Tax Levy Mills	(V-U1)	20.17	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.31

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

Budget Report
FY 2024

01 Beaverhead

Submit ID: 0006-70046549

0006 Beaverhead County H S

01 General Fund

Adopted Budget	0001	3,300,251.47

Budget Uses

Expenditure Budget	0002	3,300,251.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,359,601.46
Quality Educator	3111	91,335.96
At Risk Student	3112	6,030.55
Indian Education For All	3113	8,320.68
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	71,552.28
Data For Achievement	3116	7,965.72
State - Guaranteed Tax Base Aid	3120	603,949.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,433.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	488,927.31		
Over-BASE Levy	1110(c)	651,254.17		
District Tax Levy			1110	1,140,181.48
Total Estimated Revenues to Fund Adopted Budget			0004	3,300,251.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,009,300.00

Budget Uses

Expenditure Budget	0002	1,009,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	303,000.00
Contingency	0006	30,300.00
Over-Schedule	0011	676,000.00
Fund Balance for Budget	TFS48	35,163.41
Operating Reserve	0961	35,163.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	166,650.00
State - On-Schedule Transportation Reimbursement	3210	166,650.00
District Tax Levy	1110	676,000.00
District Mills	999	20.94
Total Estimated Revenues to Fund Adopted Budget	0004	1,009,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,001,931.13

Budget Uses

Expenditure Budget	0002	1,001,931.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	842,093.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	842,093.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	159,838.12
District Mills	999	4.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,001,931.13

Budget Report
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01 Beaverhead

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC Integrated Bus	2021	133,901.81	0.00	26,780.36	0.00
2022 Blue Bird T3 RE 4006A	2021	171,500.00	0.00	34,300.00	0.00
2021 Blue Bird T3 RE 3802S	2020	128,750.00	0.00	25,750.00	0.00
2020 Blue Bird T3 RE 4006S	2019	125,500.00	0.00	25,100.00	0.00
ICRP 300	2018	128,814.20	0.00	25,762.84	0.00
ICRP 300 MODEL	2018	115,814.20	23,162.84	23,162.84	0.00
2016 IC BUS MODEL 3000	2016	96,637.14	29,327.43	19,327.43	19,327.43
2016 IC CES BUS MODEL 3000	2016	96,637.00	19,327.40	19,327.40	12,000.00
2015 Int'l 77 pass Bus	2015	95,373.10	57,223.86	19,074.62	19,074.62
72 Pass Blue Bird Bus	2015	95,500.00	45,200.00	19,100.00	19,100.00
'14 In't Bus 60 Passenger	2014	89,600.48	107,520.60	17,920.10	17,920.10
2014 iNT'L tRAVEL bUS	2014	144,509.45	43,901.89	28,901.89	28,901.89
'13 INT; BUS	2013	114,515.89	160,322.25	22,903.18	11,451.59
2013 INTL BUS	2013	114,515.89	137,419.08	22,903.18	22,903.18
2012 IC HANDICAP 35 PASS BUS	2011	91,593.19	128,230.48	18,318.64	9,159.31
2012 IC TRAVEL BUS 84 PASS	2011	112,368.05	134,839.66	22,473.61	0.00
2004 BLUEBIRD BUS	2010	84,000.00	85,680.00	16,800.00	0.00
2009 INTL 84 PASSENGER BUS	2010	99,698.27	119,637.90	19,939.65	0.00
2010 INTL TRAVEL BUS 45 PASSENGER	2010	136,412.35	109,129.88	27,282.47	0.00
07 INTL BUS 84 PASS	2007	85,750.00	128,625.00	N/A	NA
06 Bluebird bus	2006	128,903.00	193,354.50	N/A	NA
2005 66 pass. Blue Bird Spec Ed equipped	2005	90,218.00	135,327.00	N/A	NA
2003 60 pass Blue Bird	2003	90,500.00	135,750.00	N/A	NA
2002 Blue Bird 2	2002	79,900.00	119,850.00	N/A	NA
Total					159,838.12

Budget Report
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13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,686.91
Unreserved Fund Balance Reappropriated	0970	1,686.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,313.09
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	581,500.00

Budget Uses

Expenditure Budget	0002	581,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	226,973.17
Operating Reserve	0961	116,300.00
Unreserved Fund Balance Reappropriated	0970	110,673.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	470,826.83
Total Estimated Revenues to Fund Adopted Budget	0004	581,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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01 Beaverhead

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17 Adult Education Fund

Adopted Budget	0001	33,000.00

Budget Uses

Expenditure Budget	0002	33,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,455.31
Operating Reserve	0961	11,550.00
Unreserved Fund Balance Reappropriated	0970	34,905.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,905.31

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

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28 Technology Fund

Adopted Budget	0001	151,109.80

Budget Uses

Expenditure Budget	0002	151,109.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,590.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,590.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,519.21
District Tax Levy	1110	50,000.00
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	151,109.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	429,684.98

Budget Uses

Expenditure Budget	0002	429,684.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	429,684.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	429,684.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	429,684.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2017

Taxable Value		32,287,438.00
Adopted Budget	0001	826,762.64

Budget Uses

Expenditure Budget	0002	826,762.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,644.20
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,644.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	802,118.44
Jurisdiction Mills	999	24.84
Total Estimated Revenues to Fund Adopted Budget	0004	826,762.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	05/04/2017	06/30/2037	9,300,000.00	7,060,000.00	430,000.00	269,750.00	500.00
High School Bond	08/15/2020	06/15/2025	550,000.00	172,253.33	111,311.64	14,701.00	500.00
Total Bond Requirements							826,762.64
Total Debt Service Requirements						0002	826,762.64

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	490,010.09

Budget Uses

Expenditure Budget		0002	490,010.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	438,380.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	438,380.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,610.65
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,019.35	
District Tax Levy		1110	27,019.35
District Mills		999	0.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	490,010.09

Budget Report
FY 2024

05 Carbon

0076 Belfry K-12 Schools

Submit ID: 0076-37156679

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	48	*	19	4,659,778

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

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

Certification

District Clerk: Beth Pulse

(Signature) (Date)

Chairperson, School Trustees: Mary Lee Krenning

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-37156679

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,084,150.83	109,837.07	10%	10.13%	9,148.06	739,438.46	335,564.31	72.02
10 Transportation	82,188.00	16,437.60	20%	20.00%	11,559.44	32,020.96	38,607.60	8.29
11 Bus Depreciation Reserve	332,775.63	0.00	N/A	0.00%	268,332.19	0.00	64,443.44	13.83
13 Tuition	27,642.96		N/A		27,642.96	0.00	0.00	0.00
14 Retirement	168,094.18	33,618.84	20%	20.00%	3,350.94	164,743.24		
17 Adult Education	11,402.71	0.00	35%	0.00%	11,402.71	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,244.03	0.00	N/A	0.00%	3,446.35	797.68	0.00	0.00
29 Flexibility	1,282,576.96	0.00	N/A	0.00%	1,282,576.96	0.00	0.00	0.00
61 Building Reserve	109,987.43	0.00	N/A	0.00%	72,947.43	0.00	37,040.00	7.95
Total of All Funds	3,103,062.73	159,893.51			1,690,407.04	937,000.34	475,655.35	102.09

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

Budget Report
FY 2024

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0076 Belfry K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELFRY K-6	38
M1	BELFRY 7-8	10
H1	BELFRY HS 9-12	19 *

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

A.	Direct State Aid	(I-A)	435,828.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,656.43
D.	At Risk Student	(I-D)	4,371.06
E.	Indian Education For All	(I-E)	1,601.97
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,533.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,177.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,392.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,117.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,177.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	64
B.	BASE Budget Limit	(II-B)	806,421.30
C.	Maximum Budget Limit	(II-C)	1,000,926.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	99,273.09
E.	Adopted Budget	(II-E)	1,064,285.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	838,774.97
H.	Maximum Budget Limit	(II-H)	1,041,918.61
I.	Highest Budget Without a Vote	(II-I)	1,084,150.83
J.	Highest Budget	(II-J)	1,084,150.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,084,150.83

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

A.	Operating Reserve (961)	(III-A)		108,415.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,421.99
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,421.99	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,148.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,148.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		118,985.13

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	7,402.08	2,775.78	10,177.86
B.	Special Education RSBG to Coop	2,467.20	925.20	3,392.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,947.71	1,480.39	5,428.10

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	310,910.90	148,874.50	459,785.40
		482,649.90	492,357.50	975,007.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	170,375.42	173,802.20	344,177.61
H.	Special Education in BASE@40%	3,947.71	1,480.39	5,428.10
I.	Subsidized BASE Amount	174,323.13	175,282.59	349,605.71
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,084,150.83
1.	BASE Budget Limit	(V-A1)	838,774.97	
2.	Over-BASE Budget	(V-A2)	245,375.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		435,828.30
1.	Direct State Aid Paid By State	(V-B1)	435,828.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,656.43
D.	At Risk Student	(V-D)		4,371.06
E.	Indian Education For All	(V-E)		1,601.97
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,533.63

H.	Special Education Allowable Cost Payment	(V-H)		10,177.86
I.	Remaining Fund Balance Available	(V-I)		9,148.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,949.44
	1. Actual Non-Levy Revenue	(V-J1)	10,949.44	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		329,508.22
	1. State - Guaranteed Tax Base Aid	(V-L1)	93,217.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	236,291.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		838,774.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		146,102.77
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	146,102.77	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		99,273.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		245,375.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.29
T.	BASE Mills - High School	(V-T)		20.43
U.	Over-BASE Mills	(V-U)		21.30
	1. District Property Tax Levy Mills	(V-U1)	21.30	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.02

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

Budget Report
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01 General Fund

Adopted Budget	0001	1,084,150.83

Budget Uses

Expenditure Budget	0002	1,084,150.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,148.06
Direct State Aid	3110	435,828.30
Quality Educator	3111	35,656.43
At Risk Student	3112	4,371.06
Indian Education For All	3113	1,601.97
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,177.86
Data For Achievement	3116	1,533.63
State - Guaranteed Tax Base Aid	3120	93,217.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,364.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	584.96
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	146,102.77
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	236,291.22	
Over-BASE Levy	1110(c)	99,273.09	
District Tax Levy		1110	335,564.31
Total Estimated Revenues to Fund Adopted Budget		0004	1,084,150.83
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	82,188.00

Budget Uses

Expenditure Budget	0002	82,188.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,109.96
Contingency	0006	2,911.00
Over-Schedule	0011	50,167.04
Fund Balance for Budget	TFS48	27,997.04
Operating Reserve	0961	16,437.60
Unreserved Fund Balance Reappropriated	0970	11,559.44

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,010.48
State - On-Schedule Transportation Reimbursement	3210	16,010.48
District Tax Levy	1110	38,607.60
District Mills	999	8.29
Total Estimated Revenues to Fund Adopted Budget	0004	82,188.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0076 Belfry K-12 Schools

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	332,775.63

Budget Uses

Expenditure Budget	0002	332,775.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,332.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,332.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,443.44
District Mills	999	13.83
Total Estimated Revenues to Fund Adopted Budget	0004	332,775.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Bluebird Vision 48 passenger	2019	94,750.00	75,800.00	18,950.00	18,950.00
2017 IC CE 54 passenger	2016	86,585.19	69,268.16	17,317.04	17,317.04
2015 Thomas 30 passenger	2015	48,560.00	48,560.00	9,712.00	9,712.00
2015 Thomas 60 passenger	2015	92,322.00	92,322.00	18,464.40	18,464.40
Total					64,443.44

13 Tuition Fund

Adopted Budget	0001	27,642.96

Budget Uses

Expenditure Budget	0002	27,642.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,642.96
Unreserved Fund Balance Reappropriated	0970	27,642.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,642.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	168,094.18

Budget Uses

Expenditure Budget	0002	168,094.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,969.78
Operating Reserve	0961	33,618.84
Unreserved Fund Balance Reappropriated	0970	3,350.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	164,743.24
Total Estimated Revenues to Fund Adopted Budget	0004	168,094.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,402.71

Budget Uses

Expenditure Budget	0002	11,402.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,402.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,402.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,402.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

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28 Technology Fund

Adopted Budget	0001	4,244.03

Budget Uses

Expenditure Budget	0002	4,244.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,446.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,446.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	797.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,244.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,282,576.96

Budget Uses

Expenditure Budget	0002	1,282,576.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,282,576.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,282,576.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,282,576.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0076 Belfry K-12 Schools

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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0076 Belfry K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	109,987.43

Budget Uses

Expenditure Budget		0002	109,987.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,947.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	72,947.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,040.00	
District Tax Levy		1110	37,040.00
District Mills		999	7.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.95
Total Estimated Revenues to Fund Adopted Budget		0004	109,987.43

Budget Report
FY 2024

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-43599008

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	2,456	N/A	111,545,539

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

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

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Holly Murray

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-43599008

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	18,184,571.87	1,859,839.34	10%	10.23%	0.00	11,823,404.44	6,361,167.43	57.02
10 Transportation	1,970,153.14	254,094.16	20%	12.90%	0.00	97,703.10	1,872,450.04	16.79
11 Bus Depreciation Reserve	1,657,964.18	0.00	N/A	0.00%	1,037,547.49	0.00	620,416.69	5.56
13 Tuition	275,000.00		N/A		4,568.69	0.00	270,431.31	2.42
14 Retirement	3,127,000.00	625,400.00	20%	20.00%	140,353.84	2,986,646.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	268,440.00	0.00	N/A	0.00%	192,030.16	13,909.84	62,500.00	0.56
29 Flexibility	831,819.59	0.00	N/A	0.00%	556,483.18	275,336.41	0.00	0.00
61 Building Reserve	4,017,391.82	0.00	N/A	0.00%	3,231,021.82	106,265.27	680,104.73	6.09
Total of All Funds	30,332,340.60	2,739,333.50			5,162,005.18	15,303,265.22	9,867,070.20	88.44

50 Debt Service Tax Jurisdiction								
1	3,584,672.95	0.00	20-9-438	0.00%	2,515.27	0.00	3,582,157.68	32.11

Budget Report
FY 2024

16 Gallatin

Submit ID: 0368-43599008

0368 Belgrade Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELGRADE K-6	1,909
M1	BELGRADE 7-8	547

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

A.	Direct State Aid	(I-A)	7,148,981.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	811,860.52
D.	At Risk Student	(I-D)	47,450.24
E.	Indian Education For All	(I-E)	58,722.96
F.	American Indian Achievement Gap	(I-F)	17,390.00
G.	Data For Achievement	(I-G)	56,217.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	600,158.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	120,601.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,467
B.	BASE Budget Limit	(II-B)	14,148,021.43
C.	Maximum Budget Limit	(II-C)	17,624,287.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,350,110.44
E.	Adopted Budget	(II-E)	17,498,131.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	14,626,461.43
H.	Maximum Budget Limit	(II-H)	18,185,205.90
I.	Highest Budget Without a Vote	(II-I)	17,980,371.87
J.	Highest Budget	(II-J)	18,185,205.90
K.	Highest Voted Amount	(II-K)	204,834.03
L.	Amount Approved on Ballot by Voters	(II-L)	208,000.00
M.	Adopted Budget	(II-M)	18,184,571.87

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

A.	Operating Reserve (961)	(III-A)		1,818,457.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		41,382.15
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	41,382.15	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,859,839.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		18,184,571.87
1.	BASE Budget Limit	(V-A1)	14,626,461.43	
2.	Over-BASE Budget	(V-A2)	3,558,110.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,148,981.99
1.	Direct State Aid Paid By State	(V-B1)	7,148,981.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		811,860.52
D.	At Risk Student	(V-D)		47,450.24
E.	Indian Education For All	(V-E)		58,722.96
F.	American Indian Achievement Gap	(V-F)		17,390.00
G.	Data For Achievement	(V-G)		56,217.84
H.	Special Education Allowable Cost Payment	(V-H)		600,158.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		44,501.71
1.	Actual Non-Levy Revenue	(V-J1)	44,501.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,841,178.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,034,321.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,806,856.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		14,626,461.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,800.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	3,800.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,554,310.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,558,110.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.86
1.	District Property Tax Levy Mills	(V-U1)	31.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.02

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

Budget Report
FY 2024

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-43599008

01 General Fund

Adopted Budget	0001	18,184,571.87

Budget Uses

Expenditure Budget	0002	18,184,571.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,148,981.99
Quality Educator	3111	811,860.52
At Risk Student	3112	47,450.24
Indian Education For All	3113	58,722.96
American Indian Achievement Gap	3114	17,390.00
State Special Education Allowable Cost Payment to Districts	3115	600,158.02
Data For Achievement	3116	56,217.84
State - Guaranteed Tax Base Aid	3120	3,034,321.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	44,403.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	98.58
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	3,800.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,806,856.99		
Over-BASE Levy	1110(c)	3,554,310.44		
District Tax Levy			1110	6,361,167.43
Total Estimated Revenues to Fund Adopted Budget			0004	18,184,571.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,970,153.14

Budget Uses

Expenditure Budget	0002	1,970,153.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	88,821.00
Contingency	0006	8,882.10
Over-Schedule	0011	1,872,450.04
Fund Balance for Budget	TFS48	254,094.16
Operating Reserve	0961	254,094.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,851.55
State - On-Schedule Transportation Reimbursement	3210	48,851.55
District Tax Levy	1110	1,872,450.04
District Mills	999	16.79
Total Estimated Revenues to Fund Adopted Budget	0004	1,970,153.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,657,964.18

Budget Uses

Expenditure Budget	0002	1,657,964.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,037,547.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,037,547.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	620,416.69
District Mills	999	5.56
Total Estimated Revenues to Fund Adopted Budget	0004	1,657,964.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-11 IC-RE-83P	2023	55,614.41	0.00	11,122.88	11,122.88
23-05 IC-CE-80P	2023	90,601.15	0.00	18,120.23	18,120.23
23-06 IC-CE-80P	2023	89,352.68	0.00	17,870.54	17,870.54
23-07 IC-CE-80P	2023	90,601.15	0.00	18,120.23	18,120.23
24-08 IC-CE-80P	2023	104,430.87	0.00	20,886.17	20,886.17
24-09 IC-CE-80P	2023	101,031.58	0.00	20,206.32	20,206.32
24-10 IC-CE-80P	2023	95,845.40	0.00	19,169.08	19,169.08
2022 IC-CE 71032	2021	81,646.73	16,329.35	16,329.35	16,329.35
2022 IC-CE 71033	2021	81,646.73	16,329.35	16,329.35	16,329.35
2022 IC-CE 71034	2021	81,646.73	16,329.35	16,329.35	16,329.35
2022 IC-CE 71035	2021	81,646.73	16,329.35	16,329.35	16,329.35
97 Special Needs IC-CE-43P	2020	93,183.30	37,273.32	18,636.66	18,636.66
98 RE IC-RE-83P	2020	111,481.77	44,592.70	22,296.35	22,296.35
99 RE IC-RE-83P	2020	111,481.76	44,592.70	22,296.35	22,296.35
2019 IC RE-5	2019	120,400.00	24,080.00	24,080.00	24,080.00
Bus 19-93	2019	69,343.00	41,605.80	13,868.60	13,868.60
BUS 20-94	2019	65,300.00	39,180.00	13,060.00	13,060.00

BUS 20-95	2019	65,300.00	39,180.00	13,060.00	13,060.00
BUS 20-96	2019	65,300.00	37,502.57	13,060.00	13,060.00
BUS RE 6	2019	126,375.00	70,434.79	25,275.00	25,275.00
2018 Activity RE-4	2018	42,000.00	16,800.00	8,400.00	8,400.00
2018 IC CE 18-91	2018	75,260.21	30,104.08	15,052.04	15,052.04
2018 IC CE 18-92	2018	75,097.67	30,039.06	15,019.53	15,019.53
17-89 IC	2017	80,626.58	32,250.64	16,125.32	16,125.32
17-90 IC	2017	80,625.58	32,250.24	16,125.12	16,125.12
15-88 Ic Corp	2015	51,799.82	20,719.92	10,359.96	10,359.96
13-85 Yellow bus - 2108	2013	81,193.85	64,955.08	16,238.77	16,238.77
13-86 Yellow bus-2109	2013	81,193.85	60,836.66	16,238.77	16,238.77
13-87 Yellow bus-2110	2013	81,193.85	48,715.31	16,238.77	16,238.77
11-83 Thomas School Bus	2012	63,087.50	50,470.00	12,617.50	12,617.50
13-84 IC Corporation 3000	2012	70,937.97	56,750.36	14,187.59	14,187.59
10-80	2009	60,795.00	60,795.00	12,159.00	12,159.00
10-81	2009	60,795.00	55,243.55	12,159.00	12,159.00
10-82	2009	60,795.00	48,636.00	12,159.00	12,159.00
09-74 2009 83 PASS SCHOOL BUS	2008	58,458.40	70,150.08	11,691.68	11,691.68
09-77	2008	57,455.89	68,947.08	11,491.18	11,491.18
09-78	2008	57,009.05	60,245.08	11,401.81	11,401.81
07-67 INTERNATIONAL	2007	60,648.40	84,907.76	12,129.68	6,064.84
07-68 INTERATIONAL	2007	60,458.40	84,641.76	12,091.68	6,045.84
08-71	2007	52,315.20	52,315.20	10,463.04	10,463.04
06-66	2005	52,325.00	74,280.71	10,465.00	4,206.79
RE-2	2005	47,626.64	60,889.23	9,525.33	9,525.33
04-62	2004	44,510.20	66,765.30	N/A	NA
04-63	2004	44,510.20	66,765.30	N/A	NA
04-64	2004	44,510.20	66,765.30	N/A	NA
03-61	2003	41,134.80	61,702.20	N/A	NA
RE-1	2003	41,134.80	61,702.20	N/A	NA
Bus 01-56	2002	39,176.00	58,764.00	N/A	NA
02-57	2001	41,316.10	61,974.15	N/A	NA
02-58	2001	41,316.10	61,974.15	N/A	NA
02-59	2001	41,419.70	62,129.55	N/A	NA
02-60	2001	41,316.10	61,974.15	N/A	NA
Total					620,416.69

Budget Report
FY 2024

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-43599008

13 Tuition Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,568.69
Unreserved Fund Balance Reappropriated	0970	4,568.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	270,431.31
District Mills	999	2.42
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,127,000.00

Budget Uses

Expenditure Budget	0002	3,127,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	765,753.84
Operating Reserve	0961	625,400.00
Unreserved Fund Balance Reappropriated	0970	140,353.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,986,646.16
Total Estimated Revenues to Fund Adopted Budget	0004	3,127,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	268,440.00

Budget Uses

Expenditure Budget	0002	268,440.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	192,030.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	192,030.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	13,909.84
District Tax Levy	1110	62,500.00
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	268,440.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	831,819.59

Budget Uses

Expenditure Budget	0002	831,819.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	556,483.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	556,483.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	246,512.00
State - Advanced Opportunity Aid	3770	28,824.41
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	831,819.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-43599008

50 Debt Service Fund

1

Taxable Value		111,545,539.00
Adopted Budget	0001	3,584,672.95

Budget Uses

Expenditure Budget	0002	3,584,672.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,637,335.27
Fund Balance In Sinking Fund	0960	1,634,820.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,515.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,582,157.68
Jurisdiction Mills	999	32.11
Total Estimated Revenues to Fund Adopted Budget	0004	3,584,672.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/18/2011	06/15/2028	2,316,000.00	562,747.65	132,147.95	0.00	600.00
Elementary Bond	08/18/2011	06/15/2031	10,000,000.00	4,215,000.00	530,000.00	161,725.00	600.00
Elementary Refunding Bond	03/19/2014	06/30/2025	3,645,000.00	410,000.00	400,000.00	24,300.00	600.00
Elementary Bond	02/16/2016	06/01/2036	3,400,000.00	2,305,000.00	150,000.00	90,600.00	600.00
Elementary Bond	05/23/2019	06/01/2039	28,000,000.00	23,160,000.00	1,065,000.00	1,027,900.00	600.00
Total Bond Requirements							3,584,672.95

Total Debt Service Requirements	0002	3,584,672.95

Budget Report
FY 2024

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-43599008

61 Building Reserve Fund

Adopted Budget		0001	4,017,391.82
Budget Uses			
Expenditure Budget		0002	4,017,391.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,231,021.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,231,021.82
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	106,265.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	500,000.00	
Building Reserve Permissive Levy	1110(b)	180,104.73	
District Tax Levy		1110	680,104.73
District Mills		999	6.09
Building Reserve Voted Mills		0134	4.48
Building Reserve Permissive Mills		0135	1.61
Total Estimated Revenues to Fund Adopted Budget		0004	4,017,391.82

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	5,000,000.00	10	612	1,000,000.00	500,000.00	500,000.00
Total						500,000.00

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	1,028	114,342,077

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

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

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Holly Murray

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,014,862.07	920,810.37	10%	10.21%	0.00	5,739,243.16	3,275,618.91	28.65
10 Transportation	735,000.00	111,582.04	20%	15.18%	0.00	22,779.90	712,220.10	6.23
11 Bus Depreciation Reserve	649,524.81	0.00	N/A	0.00%	331,946.19	0.00	317,578.62	2.78
13 Tuition	420,000.00		N/A		11,783.99	0.00	408,216.01	3.57
14 Retirement	1,500,000.00	300,000.00	20%	20.00%	264,486.56	1,235,513.44		
17 Adult Education	60,000.00	0.00	35%	0.00%	17,714.87	0.00	42,285.13	0.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	296,009.38	0.00	N/A	0.00%	226,612.05	6,897.33	62,500.00	0.55
29 Flexibility	628,317.00	0.00	N/A	0.00%	451,035.29	177,281.71	0.00	0.00
61 Building Reserve	1,231,050.84	0.00	N/A	0.00%	850,550.84	44,119.70	336,380.30	2.95
Total of All Funds	14,534,764.10	1,332,392.41			2,154,129.79	7,225,835.24	5,154,799.07	45.10

50 Debt Service **Tax Jurisdiction**								
2	2,048,562.50	0.00	20-9-438	0.00%	38,894.55	0.00	2,009,667.95	17.58

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELGRADE HS 9-12 1,028 *

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

A.	Direct State Aid	(I-A)	3,659,350.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	335,118.42
D.	At Risk Student	(I-D)	20,289.73
E.	Indian Education For All	(I-E)	24,579.48
F.	American Indian Achievement Gap	(I-F)	7,520.00
G.	Data For Achievement	(I-G)	23,530.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	208,899.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	108,275.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,050
B.	BASE Budget Limit	(II-B)	7,156,698.15
C.	Maximum Budget Limit	(II-C)	8,912,900.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,342,190.26
E.	Adopted Budget	(II-E)	8,498,888.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,252,671.81
H.	Maximum Budget Limit	(II-H)	9,015,305.07
I.	Highest Budget Without a Vote	(II-I)	8,596,462.07
J.	Highest Budget	(II-J)	9,015,305.07
K.	Highest Voted Amount	(II-K)	418,843.00
L.	Amount Approved on Ballot by Voters	(II-L)	420,000.00
M.	Adopted Budget	(II-M)	9,014,862.07

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

A.	Operating Reserve (961)	(III-A)		901,486.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		19,324.16
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	19,324.16	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		920,810.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,014,862.07
1.	BASE Budget Limit	(V-A1)	7,252,671.81	
2.	Over-BASE Budget	(V-A2)	1,762,190.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,659,350.75
1.	Direct State Aid Paid By State	(V-B1)	3,659,350.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		335,118.42
D.	At Risk Student	(V-D)		20,289.73
E.	Indian Education For All	(V-E)		24,579.48
F.	American Indian Achievement Gap	(V-F)		7,520.00
G.	Data For Achievement	(V-G)		23,530.92
H.	Special Education Allowable Cost Payment	(V-H)		208,899.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,710.35
1.	Actual Non-Levy Revenue	(V-J1)	23,710.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,949,672.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,434,643.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,515,028.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,252,671.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,600.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	1,600.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,760,590.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,762,190.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.25
U.	Over-BASE Mills	(V-U)		15.40
1.	District Property Tax Levy Mills	(V-U1)	15.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.65

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

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

01 General Fund

Adopted Budget	0001	9,014,862.07

Budget Uses

Expenditure Budget	0002	9,014,862.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,659,350.75
Quality Educator	3111	335,118.42
At Risk Student	3112	20,289.73
Indian Education For All	3113	24,579.48
American Indian Achievement Gap	3114	7,520.00
State Special Education Allowable Cost Payment to Districts	3115	208,899.76
Data For Achievement	3116	23,530.92
State - Guaranteed Tax Base Aid	3120	1,434,643.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,131.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,578.41
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	1,600.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,515,028.65		
Over-BASE Levy	1110(c)	1,760,590.26		
District Tax Levy			1110	3,275,618.91
Total Estimated Revenues to Fund Adopted Budget			0004	9,014,862.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	735,000.00

Budget Uses

Expenditure Budget	0002	735,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,709.00
Contingency	0006	2,070.90
Over-Schedule	0011	712,220.10
Fund Balance for Budget	TFS48	111,582.04
Operating Reserve	0961	111,582.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,389.95
State - On-Schedule Transportation Reimbursement	3210	11,389.95
District Tax Levy	1110	712,220.10
District Mills	999	6.23
Total Estimated Revenues to Fund Adopted Budget	0004	735,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	649,524.81

Budget Uses

Expenditure Budget	0002	649,524.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	331,946.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	331,946.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	317,578.62
District Mills	999	2.78
Total Estimated Revenues to Fund Adopted Budget	0004	649,524.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-11 IC-RE-83P	2023	23,834.75	0.00	4,766.95	4,766.95
23-05 IC-CE-80P	2023	38,829.00	0.00	7,765.80	7,765.80
23-06 IC-CE-80P	2023	38,293.00	0.00	7,658.60	7,658.60
23-07 IC-CE-80P	2023	38,829.00	0.00	7,765.80	7,765.80
24-08 IC-CE-80P	2023	44,756.08	0.00	8,951.22	8,951.22
24-09 IC-CE-80P	2023	43,299.25	0.00	8,659.85	8,659.85
24-10 IC-CE-80P	2023	41,477.47	0.00	8,295.49	8,295.49
2022 IC-CE 71032	2021	34,991.46	6,988.29	6,998.29	6,998.29
2022 IC-CE 71033	2021	34,991.46	6,998.29	6,998.29	6,998.29
2022 IC-CE 71034	2021	34,991.46	6,998.29	6,998.29	6,998.29
2022 IC-CE 71035	2021	34,991.46	6,998.29	6,998.29	6,998.29
97 Special Needs Bus IC-CE-43P	2020	31,061.10	12,424.44	6,212.22	6,212.22
98 RE IC-RE-83P	2020	37,160.59	14,864.24	7,432.12	7,432.12
99 IC-RE-83P	2020	37,160.58	14,864.24	7,432.12	7,432.12
2019 IC RE-5	2019	51,600.00	10,320.00	10,320.00	10,320.00
BUS 19-93	2019	23,114.00	4,622.80	4,622.80	4,622.80
BUS 20-94	2019	26,116.00	5,223.20	5,223.20	5,223.20

BUS 20-95	2019	26,116.00	5,223.20	5,223.20	5,223.20
BUS 20-96	2019	26,116.00	5,223.20	5,223.20	5,223.20
BUS RE 6	2019	42,125.00	8,425.00	8,425.00	8,425.00
2018 Activity RE-4	2018	126,000.00	54,551.03	25,200.00	25,200.00
2018 IC CE 18-91	2018	25,086.74	10,034.70	5,017.35	5,017.35
2018 IC CE 18-92	2018	25,032.56	10,013.02	5,006.51	5,006.51
17-89 IC	2017	26,875.53	10,750.22	5,375.11	5,375.11
17-90 IC	2017	26,875.53	10,750.22	5,375.11	5,375.11
15-88 Ic Corp	2015	22,199.92	8,879.96	4,439.98	4,439.98
13-85 Yellow bus - 2108	2013	34,797.37	34,797.35	6,959.47	6,959.47
13-86 Yellow bus - 2109	2013	34,797.37	33,240.53	6,959.47	6,959.47
13-87 Yellow bus - 2110	2013	34,797.37	27,837.88	6,959.47	6,959.47
13-84 IC Corporation 3000	2012	30,401.99	31,061.77	6,080.40	6,080.40
RE-3 Integrated	2011	152,098.59	182,518.32	30,419.72	30,419.72
11-83 Thomas School Bus	2010	27,037.50	21,630.00	5,407.50	5,407.50
10-80	2009	26,055.00	20,844.00	5,211.00	5,211.00
10-81	2009	26,055.00	20,844.00	5,211.00	5,211.00
10-82	2009	26,055.00	20,844.00	5,211.00	5,211.00
09-74 2009 83 PASS SCHOOL BUS	2008	25,053.60	30,064.32	5,010.72	5,010.72
09-75 2009 83 PASS SCHOOL BUS	2008	25,053.60	30,064.32	5,010.72	5,010.72
09-77	2008	24,623.95	29,548.74	4,924.79	4,924.79
09-78	2008	24,432.45	29,318.94	4,886.49	4,886.49
07-67 INTERNATIONAL	2007	20,883.00	26,436.74	4,176.60	4,176.60
07-68 INTERATIONAL	2007	20,883.37	25,060.02	4,176.67	4,176.67
08-71	2007	22,420.80	26,904.96	4,484.16	4,484.16
06-66	2005	22,425.00	26,910.00	4,485.00	4,485.00
RE-2	2005	20,411.42	24,493.68	4,082.28	4,082.28
04-62	2004	19,075.80	26,891.49	3,815.16	1,722.21
04-63	2004	19,075.80	26,706.12	3,815.16	1,907.58
04-64	2004	19,075.80	26,706.12	3,815.16	1,907.58
03-61	2003	17,629.20	26,443.80	N/A	NA
RE-1	2003	17,629.20	26,443.80	N/A	NA
Bus 01-56	2002	19,588.00	29,382.00	N/A	NA
02-57	2001	17,706.90	26,560.35	N/A	NA
02-58	2001	17,706.90	26,560.35	N/A	NA
02-59	2001	17,751.30	26,626.95	N/A	NA
02-60	2001	17,706.90	26,560.35	N/A	NA
Total					317,578.62

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

13 Tuition Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,783.99
Unreserved Fund Balance Reappropriated	0970	11,783.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	408,216.01
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

14 Retirement Fund

Adopted Budget	0001	1,500,000.00

Budget Uses

Expenditure Budget	0002	1,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564,486.56
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	264,486.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,235,513.44
Total Estimated Revenues to Fund Adopted Budget	0004	1,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,714.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,714.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,285.13
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	296,009.38

Budget Uses

Expenditure Budget	0002	296,009.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	226,612.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	226,612.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,897.33
District Tax Levy	1110	62,500.00
District Mills	999	0.55
Total Estimated Revenues to Fund Adopted Budget	0004	296,009.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	628,317.00

Budget Uses

Expenditure Budget	0002	628,317.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	451,035.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	451,035.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	97,059.76
State - Advanced Opportunity Aid	3770	80,221.95
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	628,317.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

50 Debt Service Fund

2

Taxable Value		114,342,077.00
Adopted Budget	0001	2,048,562.50

Budget Uses

Expenditure Budget	0002	2,048,562.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,894.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,894.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,009,667.95
Jurisdiction Mills	999	17.58
Total Estimated Revenues to Fund Adopted Budget	0004	2,048,562.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	03/19/2014	06/30/2025	2,075,000.00	235,000.00	225,000.00	13,800.00	600.00
High School Bond	08/30/2016	06/01/2036	23,350,000.00	15,825,000.00	1,025,000.00	656,575.00	600.00
High School Bond	02/22/2018	06/01/2036	1,650,000.00	1,210,000.00	80,000.00	46,387.50	600.00
Total Bond Requirements							2,048,562.50
Total Debt Service Requirements						0002	2,048,562.50

Budget Report
FY 2024

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-76054440

61 Building Reserve Fund

Adopted Budget	0001	1,231,050.84

Budget Uses

Expenditure Budget	0002	1,231,050.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	850,550.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	850,550.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	44,119.70
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	250,000.00		
Building Reserve Permissive Levy	1110(b)	86,380.30		
District Tax Levy			1110	336,380.30
District Mills			999	2.95
Building Reserve Voted Mills			0134	2.19
Building Reserve Permissive Mills			0135	0.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,231,050.84

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	2,500,000.00	10	612	500,000.00	250,000.00	250,000.00
Total						250,000.00

Budget Report
FY 2024

07 Cascade

0112 Belt Elem

Submit ID: 0112-13401420

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	271	N/A	12,694,633

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

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

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

07 Cascade

0112 Belt Elem

Submit ID: 0112-13401420

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,020,026.75	187,478.96	10%	9.28%	0.00	1,352,878.69	667,148.06	52.56
10 Transportation	250,000.00	50,000.00	20%	20.00%	9,685.66	61,137.45	179,176.89	14.11
11 Bus Depreciation Reserve	100,000.00	0.00	N/A	0.00%	85,759.35	0.00	14,240.65	1.12
13 Tuition	5,033.77		N/A		5,033.77	0.00	0.00	0.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	18,830.16	281,169.84		
17 Adult Education	6,067.59	0.00	35%	0.00%	6,067.59	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,311.65	0.00	N/A	0.00%	4,704.69	1,606.96	30,000.00	2.36
29 Flexibility	9,601.64	0.00	N/A	0.00%	2,363.67	7,237.97	0.00	0.00
61 Building Reserve	132,850.65	0.00	N/A	0.00%	87,600.65	17,496.43	27,753.57	2.19
Total of All Funds	2,859,892.05	297,478.96			220,045.54	1,721,527.34	918,319.17	72.34

50 Debt Service **Tax Jurisdiction**								
0112	205,860.97	0.00	20-9-438	0.00%	7,823.47	0.00	198,037.50	15.60

Budget Report
FY 2024

07 Cascade

0112 Belt Elem

Submit ID: 0112-13401420

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELT K-6	219
M1	BELT 7-8	52

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

A.	Direct State Aid	(I-A)	855,968.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,764.76
D.	At Risk Student	(I-D)	5,813.17
E.	Indian Education For All	(I-E)	6,479.61
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	6,203.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,790.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,929.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,438.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	275
B.	BASE Budget Limit	(II-B)	1,682,052.49
C.	Maximum Budget Limit	(II-C)	2,096,927.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	330,281.95
E.	Adopted Budget	(II-E)	2,012,334.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,689,744.80
H.	Maximum Budget Limit	(II-H)	2,106,160.75
I.	Highest Budget Without a Vote	(II-I)	2,020,026.75
J.	Highest Budget	(II-J)	2,106,160.75
K.	Highest Voted Amount	(II-K)	86,134.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,020,026.75

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

A.	Operating Reserve (961)	(III-A)		187,478.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		187,478.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,020,026.75
1.	BASE Budget Limit	(V-A1)	1,689,744.80	
2.	Over-BASE Budget	(V-A2)	330,281.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		855,968.70
1.	Direct State Aid Paid By State	(V-B1)	855,968.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,764.76
D.	At Risk Student	(V-D)		5,813.17
E.	Indian Education For All	(V-E)		6,479.61
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		6,203.19
H.	Special Education Allowable Cost Payment	(V-H)		41,790.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,283.83
1.	Actual Non-Levy Revenue	(V-J1)	31,283.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		666,970.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	330,104.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	336,866.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,689,744.80

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		330,281.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		330,281.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.02
1.	District Property Tax Levy Mills	(V-U1)	26.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.56

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

Budget Report
FY 2024

07 Cascade

0112 Belt Elem

Submit ID: 0112-13401420

01 General Fund

Adopted Budget	0001	2,020,026.75

Budget Uses

Expenditure Budget	0002	2,020,026.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	855,968.70
Quality Educator	3111	74,764.76
At Risk Student	3112	5,813.17
Indian Education For All	3113	6,479.61
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	41,790.91
Data For Achievement	3116	6,203.19
State - Guaranteed Tax Base Aid	3120	330,104.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,993.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	12,290.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	336,866.11		
Over-BASE Levy	1110(c)	330,281.95		
District Tax Levy			1110	667,148.06
Total Estimated Revenues to Fund Adopted Budget			0004	2,020,026.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	55,579.50
Contingency	0006	5,557.95
Over-Schedule	0011	188,862.55
Fund Balance for Budget	TFS48	59,685.66
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	9,685.66

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,568.72
State - On-Schedule Transportation Reimbursement	3210	30,568.73
District Tax Levy	1110	179,176.89
District Mills	999	14.11
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,759.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,759.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,240.65
District Mills	999	1.12
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 53 Passenger Vision Body	2015	43,250.00	44,100.00	8,650.00	6,413.90
BLUEBIRD	2011	40,500.00	55,900.00	8,100.00	4,850.00
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 FREIGHTLINER 47 PASS	2008	38,670.00	58,005.00	N/A	NA
FREIGHTLINER	2006	34,203.50	48,328.50	6,840.70	2,976.75
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
9	2000	29,441.00	44,161.50	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
8	1995	21,105.00	31,657.50	N/A	NA
Total					14,240.65

13 Tuition Fund

Adopted Budget	0001	5,033.77

Budget Uses

Expenditure Budget	0002	5,033.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,033.77
Unreserved Fund Balance Reappropriated	0970	5,033.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,033.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade
0112 Belt Elem

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14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,830.16
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	18,830.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	281,169.84
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,067.59

Budget Uses

Expenditure Budget	0002	6,067.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,067.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,067.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,067.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	36,311.65

Budget Uses

Expenditure Budget	0002	36,311.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,704.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,704.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,606.96
District Tax Levy	1110	30,000.00
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	36,311.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	9,601.64

Budget Uses

Expenditure Budget	0002	9,601.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,363.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,363.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,906.00
State - Advanced Opportunity Aid	3770	3,331.97
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,601.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0112

Taxable Value		12,694,633.00
Adopted Budget	0001	205,860.97

Budget Uses

Expenditure Budget	0002	198,037.50
Add To Fund Balance	0003	7,823.47
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,823.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,823.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	198,037.50
Jurisdiction Mills	999	15.60
Total Estimated Revenues to Fund Adopted Budget	0004	205,860.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/14/2017	06/30/2037	2,760,000.00	1,990,000.00	120,000.00	77,537.50	500.00
Total Bond Requirements							198,037.50
Total Debt Service Requirements						0002	198,037.50

Budget Report
FY 2024

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61 Building Reserve Fund

Adopted Budget		0001	132,850.65

Budget Uses

Expenditure Budget		0002	132,850.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	87,600.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	87,600.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,496.43
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,753.57	
District Tax Levy		1110	27,753.57
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	132,850.65

Budget Report
FY 2024

07 Cascade

0113 Belt H S

Submit ID: 0113-29437989

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	95	9,979,298

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

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

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

07 Cascade

0113 Belt H S

Submit ID: 0113-29437989

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,143,096.89	115,129.53	10%	10.07%	4,217.25	771,217.04	367,662.60	36.85
10 Transportation	250,000.00	50,000.00	20%	20.00%	7,464.22	55,593.45	186,942.33	18.73
11 Bus Depreciation Reserve	100,000.00	0.00	N/A	0.00%	91,774.11	0.00	8,225.89	0.82
13 Tuition	13,316.98		N/A		13,316.98	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	128,082.68	71,917.32		
17 Adult Education	8,248.37	0.00	35%	0.00%	8,248.37	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	969.11	0.00	N/A	0.00%	85.25	883.86	0.00	0.00
29 Flexibility	16,281.71	0.00	N/A	0.00%	4,643.91	11,637.80	0.00	0.00
61 Building Reserve	74,053.73	0.00	N/A	0.00%	49,593.73	15,207.06	9,252.94	0.93
Total of All Funds	1,805,966.79	205,129.53			307,426.50	926,456.53	572,083.76	57.33

50 Debt Service **Tax Jurisdiction**								
0113	138,676.39	0.00	20-9-438	0.00%	6,501.39	0.00	132,175.00	13.24

Budget Report
FY 2024

07 Cascade

0113 Belt H S

Submit ID: 0113-29437989

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 95

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

A.	Direct State Aid	(I-A)	485,464.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,638.55
D.	At Risk Student	(I-D)	2,546.15
E.	Indian Education For All	(I-E)	2,271.45
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	2,174.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,073.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,883.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,893.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	86
B.	BASE Budget Limit	(II-B)	852,729.09
C.	Maximum Budget Limit	(II-C)	1,062,945.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	210,216.23
E.	Adopted Budget	(II-E)	1,062,945.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	929,397.24
H.	Maximum Budget Limit	(II-H)	1,159,181.26
I.	Highest Budget Without a Vote	(II-I)	1,143,096.89
J.	Highest Budget	(II-J)	1,159,181.26
K.	Highest Voted Amount	(II-K)	16,084.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,143,096.89

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

A.	Operating Reserve (961)	(III-A)		114,309.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		819.84
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	819.84	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,217.25
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,217.25	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		119,346.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,143,096.89
	1. BASE Budget Limit	(V-A1)	929,397.24	
	2. Over-BASE Budget	(V-A2)	213,699.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		485,464.57
	1. Direct State Aid Paid By State	(V-B1)	485,464.57	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,638.55
D.	At Risk Student	(V-D)		2,546.15
E.	Indian Education For All	(V-E)		2,271.45
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		2,174.55
H.	Special Education Allowable Cost Payment	(V-H)		16,073.53
I.	Remaining Fund Balance Available	(V-I)		4,217.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,070.32
	1. Actual Non-Levy Revenue	(V-J1)	19,070.32	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		368,470.87
	1. State - Guaranteed Tax Base Aid	(V-L1)	214,507.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	153,962.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		929,397.24

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		213,699.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		213,699.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.44
U.	Over-BASE Mills	(V-U)		21.41
1.	District Property Tax Levy Mills	(V-U1)	21.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.85

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

Budget Report
FY 2024

07 Cascade

0113 Belt H S

Submit ID: 0113-29437989

01 General Fund

Adopted Budget	0001	1,143,096.89

Budget Uses

Expenditure Budget	0002	1,143,096.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,217.25
Direct State Aid	3110	485,464.57
Quality Educator	3111	28,638.55
At Risk Student	3112	2,546.15
Indian Education For All	3113	2,271.45
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	16,073.53
Data For Achievement	3116	2,174.55
State - Guaranteed Tax Base Aid	3120	214,507.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,093.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	9,977.30
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	153,962.95		
Over-BASE Levy	1110(c)	213,699.65		
District Tax Levy			1110	367,662.60
Total Estimated Revenues to Fund Adopted Budget			0004	1,143,096.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	50,539.50
Contingency	0006	5,053.95
Over-Schedule	0011	194,406.55
Fund Balance for Budget	TFS48	57,464.22
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	7,464.22

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,796.72
State - On-Schedule Transportation Reimbursement	3210	27,796.73
District Tax Levy	1110	186,942.33
District Mills	999	18.73
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0113 Belt H S

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	91,774.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,774.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,225.89
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 53 Passenger Vision Body	2015	43,250.00	44,100.00	8,650.00	6,124.14
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 Freightliner 47 pass	2008	38,637.31	57,955.97	N/A	NA
Freightliner	2006	34,203.50	49,203.50	6,840.70	2,101.75
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
9	2000	29,441.00	44,161.50	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
1995 bus	1995	21,105.00	31,657.50	N/A	NA
Total					8,225.89

13 Tuition Fund

Adopted Budget	0001	13,316.98

Budget Uses

Expenditure Budget	0002	13,316.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,316.98
Unreserved Fund Balance Reappropriated	0970	13,316.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,316.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	168,082.68
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	128,082.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	71,917.32
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,248.37

Budget Uses

Expenditure Budget	0002	8,248.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,248.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,248.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,248.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	969.11

Budget Uses

Expenditure Budget	0002	969.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	883.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	969.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,281.71

Budget Uses

Expenditure Budget	0002	16,281.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,643.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,643.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	2,604.00
State - Advanced Opportunity Aid	3770	9,033.80
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,281.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0113 Belt H S

Submit ID: 0113-29437989

50 Debt Service Fund

0113

Taxable Value		9,979,298.00
Adopted Budget	0001	138,676.39

Budget Uses

Expenditure Budget	0002	132,175.00
Add To Fund Balance	0003	6,501.39
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,501.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,501.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	132,175.00
Jurisdiction Mills	999	13.24
Total Estimated Revenues to Fund Adopted Budget	0004	138,676.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	03/14/2017	06/30/2037	1,840,000.00	1,325,000.00	80,000.00	51,675.00	500.00
Total Bond Requirements							132,175.00
Total Debt Service Requirements						0002	132,175.00

Budget Report
FY 2024
07 Cascade

0113 Belt H S

Submit ID: 0113-29437989

61 Building Reserve Fund

Adopted Budget		0001	74,053.73

Budget Uses

Expenditure Budget		0002	74,053.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	49,593.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	49,593.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,207.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,252.94	
District Tax Levy		1110	9,252.94
District Mills		999	0.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.93
Total Estimated Revenues to Fund Adopted Budget		0004	74,053.73

Budget Report
FY 2024

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-66911055

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	1,284,377

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

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

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Camille Good

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

Submit ID: 0171-66911055

0171 Benton Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	130,879.58	13,087.96	10%	10.00%	15,552.85	58,530.85	56,795.88	44.22
10 Transportation	982.00	176.40	20%	17.96%	784.03	100.00	97.97	0.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	1,420.70	20%	9.47%	5,682.82	9,317.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	156.67	0.00	N/A	0.00%	60.45	96.22	0.00	0.00
29 Flexibility	3,610.03	3,000.00	N/A	83.10%	3,610.03	0.00	0.00	0.00
61 Building Reserve	837.37	0.00	N/A	0.00%	837.37	0.00	0.00	0.00
Total of All Funds	151,465.65	17,685.06			26,527.55	68,044.25	56,893.85	44.30

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

Budget Report
FY 2024

08 Chouteau

Submit ID: 0171-66911055

0171 Benton Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BENTON LAKE K-8 10

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

A.	Direct State Aid	(I-A)	52,954.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,542.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	514.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	88,451.97
C.	Maximum Budget Limit	(II-C)	109,707.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	35,509.26
E.	Adopted Budget	(II-E)	123,961.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	101,172.14
H.	Maximum Budget Limit	(II-H)	125,585.18
I.	Highest Budget Without a Vote	(II-I)	130,879.58
J.	Highest Budget	(II-J)	130,879.58
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	130,879.58

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

A.	Operating Reserve (961)	(III-A)		13,087.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,552.85
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	569.87	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,982.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,640.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		130,879.58
1.	BASE Budget Limit	(V-A1)	101,172.14	
2.	Over-BASE Budget	(V-A2)	29,707.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		52,954.75
1.	Direct State Aid Paid By State	(V-B1)	52,954.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		1,542.10
I.	Remaining Fund Balance Available	(V-I)		14,982.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,658.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,658.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		101,172.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		569.87
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	569.87	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		29,137.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,707.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.69
1.	District Property Tax Levy Mills	(V-U1)	22.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.22

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

Budget Report
FY 2024

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-66911055

01 General Fund

Adopted Budget	0001	130,879.58

Budget Uses

Expenditure Budget	0002	130,879.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,552.85
Direct State Aid	3110	52,954.75
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,542.10
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,658.31		
Over-BASE Levy	1110(c)	29,137.57		
District Tax Levy			1110	56,795.88
Total Estimated Revenues to Fund Adopted Budget			0004	130,879.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	982.00

Budget Uses

Expenditure Budget	0002	982.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	100.00
Over-Schedule	0011	882.00
Fund Balance for Budget	TFS48	960.43
Operating Reserve	0961	176.40
Unreserved Fund Balance Reappropriated	0970	784.03

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50.00
State - On-Schedule Transportation Reimbursement	3210	50.00
District Tax Levy	1110	97.97
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	982.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024
08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-66911055

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,103.52
Operating Reserve	0961	1,420.70
Unreserved Fund Balance Reappropriated	0970	5,682.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,317.18
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	156.67

Budget Uses

Expenditure Budget	0002	156.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	96.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	156.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-66911055

29 Flexibility Fund

Adopted Budget	0001	3,610.03

Budget Uses

Expenditure Budget	0002	3,610.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,610.03
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	3,610.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,610.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-66911055

61 Building Reserve Fund

Adopted Budget		0001	837.37

Budget Uses

Expenditure Budget		0002	837.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	837.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	837.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	837.37

Budget Report
FY 2024

38 Powder River

0692 Biddle Elem

Submit ID: 0692-55797595

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	1,261,009

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

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

Certification

District Clerk: Megan Stephens

(Signature) (Date)

Chairperson, School Trustees: Jessica Rumph

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

38 Powder River

0692 Biddle Elem

Submit ID: 0692-55797595

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,632.66	9,716.71	10%	9.56%	0.00	55,727.35	45,905.31	36.40
10 Transportation	1,500.00	300.00	20%	20.00%	763.29	736.71	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	2,229.22	9,770.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,985.76	0.00	N/A	0.00%	1,894.47	91.29	0.00	0.00
29 Flexibility	8,770.25	0.00	N/A	0.00%	8,770.25	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	125,888.67	12,416.71			13,657.23	66,326.13	45,905.31	36.40

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

Budget Report
FY 2024

38 Powder River

0692 Biddle Elem

Submit ID: 0692-55797595

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIDDLE K-8 9

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

A.	Direct State Aid	(I-A)	50,218.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	215.19
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	206.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,387.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	462.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	73,307.98
C.	Maximum Budget Limit	(II-C)	91,027.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,640.73
E.	Adopted Budget	(II-E)	78,948.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	95,991.93
H.	Maximum Budget Limit	(II-H)	119,571.38
I.	Highest Budget Without a Vote	(II-I)	101,632.66
J.	Highest Budget	(II-J)	119,571.38
K.	Highest Voted Amount	(II-K)	17,938.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,632.66

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

A.	Operating Reserve (961)	(III-A)		9,716.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,716.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,632.66
1.	BASE Budget Limit	(V-A1)	95,991.93	
2.	Over-BASE Budget	(V-A2)	5,640.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,218.57
1.	Direct State Aid Paid By State	(V-B1)	50,218.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		215.19
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		206.01
H.	Special Education Allowable Cost Payment	(V-H)		1,387.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		133.69
1.	Actual Non-Levy Revenue	(V-J1)	133.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,264.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,264.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		95,991.93

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,640.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,640.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.47
1.	District Property Tax Levy Mills	(V-U1)	4.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.40

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

Budget Report
FY 2024

38 Powder River

0692 Biddle Elem

Submit ID: 0692-55797595

01 General Fund

Adopted Budget	0001	101,632.66

Budget Uses

Expenditure Budget	0002	101,632.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	50,218.57
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	215.19
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,387.89
Data For Achievement	3116	206.01
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	133.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,264.58		
Over-BASE Levy	1110(c)	5,640.73		
District Tax Levy			1110	45,905.31
Total Estimated Revenues to Fund Adopted Budget			0004	101,632.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,500.00

Budget Uses

Expenditure Budget	0002	1,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,000.00
Contingency	0006	0.00
Over-Schedule	0011	500.00
Fund Balance for Budget	TFS48	1,063.29
Operating Reserve	0961	300.00
Unreserved Fund Balance Reappropriated	0970	763.29

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	236.71
State - On-Schedule Transportation Reimbursement	3210	500.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

38 Powder River

0692 Biddle Elem

Submit ID: 0692-55797595

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,629.22
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	2,229.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,770.78
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,985.76

Budget Uses

Expenditure Budget	0002	1,985.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,894.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,894.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	91.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,985.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,770.25

Budget Uses

Expenditure Budget	0002	8,770.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,770.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,770.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,770.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	640	N/A	50,907,812

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	457	N/A	31,663,961
Non-located - 24 Lake	183	N/A	19,243,851

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,757,790.01	475,779.00	10%	10.00%	17,206.14	2,721,942.32	2,018,641.55	39.66
10 Transportation	485,000.00	97,000.00	20%	20.00%	122,477.36	87,639.95	274,882.69	5.40
11 Bus Depreciation Reserve	184,857.02	0.00	N/A	0.00%	110,888.92	0.00	73,968.10	1.45
13 Tuition	71,270.66		N/A		10,250.69	0.00	61,019.97	1.20
14 Retirement	732,185.00	146,437.00	20%	20.00%	95,510.54	636,674.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	549,866.67	0.00	N/A	0.00%	396,161.57	3,705.10	150,000.00	2.95
29 Flexibility	165,633.50	0.00	N/A	0.00%	165,633.50	0.00	0.00	0.00
61 Building Reserve	147,256.13	0.00	N/A	0.00%	62,296.13	12,960.00	72,000.00	1.41
Total of All Funds	7,093,858.99	719,216.00			980,424.85	3,462,921.83	2,650,512.31	52.07

50 Debt Service **Tax Jurisdiction**								
0330	250.00	0.00	20-9-438	0.00%	5,905.52	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIGFORK K-6	484
M1	BIGFORK 7-8	156

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

A.	Direct State Aid	(I-A)	1,946,531.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	181,616.38
D.	At Risk Student	(I-D)	14,113.59
E.	Indian Education For All	(I-E)	15,302.40
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	14,649.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	131,590.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,243.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	636
B.	BASE Budget Limit	(II-B)	3,821,239.87
C.	Maximum Budget Limit	(II-C)	4,759,166.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	861,806.84
E.	Adopted Budget	(II-E)	4,683,046.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,895,983.17
H.	Maximum Budget Limit	(II-H)	4,845,868.57
I.	Highest Budget Without a Vote	(II-I)	4,757,790.01
J.	Highest Budget	(II-J)	4,845,868.57
K.	Highest Voted Amount	(II-K)	88,078.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,757,790.01

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

A.	Operating Reserve (961)	(III-A)		475,779.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,206.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,206.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		492,985.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,757,790.01
1.	BASE Budget Limit	(V-A1)	3,895,983.17	
2.	Over-BASE Budget	(V-A2)	861,806.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,946,531.15
1.	Direct State Aid Paid By State	(V-B1)	1,946,531.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		181,616.38
D.	At Risk Student	(V-D)		14,113.59
E.	Indian Education For All	(V-E)		15,302.40
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		14,649.60
H.	Special Education Allowable Cost Payment	(V-H)		131,590.40
I.	Remaining Fund Balance Available	(V-I)		17,206.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,855.41
1.	Actual Non-Levy Revenue	(V-J1)	23,855.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,548,768.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	391,933.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,156,834.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,895,983.17

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		861,806.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		861,806.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.93
1.	District Property Tax Levy Mills	(V-U1)	16.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.66

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

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01 General Fund

Adopted Budget	0001	4,757,790.01

Budget Uses

Expenditure Budget	0002	4,757,790.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,206.14
Direct State Aid	3110	1,946,531.15
Quality Educator	3111	181,616.38
At Risk Student	3112	14,113.59
Indian Education For All	3113	15,302.40
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	131,590.40
Data For Achievement	3116	14,649.60
State - Guaranteed Tax Base Aid	3120	391,933.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,714.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,140.78
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,156,834.71		
Over-BASE Levy	1110(c)	861,806.84		
District Tax Levy			1110	2,018,641.55
Total Estimated Revenues to Fund Adopted Budget			0004	4,757,790.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	485,000.00

Budget Uses

Expenditure Budget	0002	485,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,672.68
Contingency	0006	7,967.27
Over-Schedule	0011	397,360.05
Fund Balance for Budget	TFS48	219,477.36
Operating Reserve	0961	97,000.00
Unreserved Fund Balance Reappropriated	0970	122,477.36

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,819.97
State - On-Schedule Transportation Reimbursement	3210	43,819.98
District Tax Levy	1110	274,882.69
District Mills	999	5.40
Total Estimated Revenues to Fund Adopted Budget	0004	485,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	184,857.02

Budget Uses

Expenditure Budget	0002	184,857.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,888.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,888.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	73,968.10
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	184,857.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Bluebird Life Bus	2023	23,000.00	0.00	4,600.00	4,600.00
2022 Thomas	2021	58,461.50	0.00	11,692.30	0.00
2020 Ford Expedition	2020	22,566.50	0.00	4,513.30	4,513.30
2018 Thomas	2018	49,711.00	0.00	9,942.20	9,942.20
2019 Thomas	2018	66,460.00	0.00	13,292.00	0.00
2016 Bluebird All American	2015	62,700.00	14,155.88	12,540.00	12,540.00
2013 Bluebird	2013	102,500.00	54,865.66	20,500.00	20,500.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	11,572.80	3,857.60	3,857.60
2010 Bluebird	2010	49,400.00	59,280.00	9,880.00	9,880.00
2007 Bluebird #2	2007	40,675.00	48,810.00	8,135.00	8,135.00
1995 Bluebird	1995	27,500.00	41,250.00	N/A	NA
Total					73,968.10

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13 Tuition Fund

Adopted Budget	0001	71,270.66

Budget Uses

Expenditure Budget	0002	71,270.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,250.69
Unreserved Fund Balance Reappropriated	0970	10,250.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,019.97
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	71,270.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	732,185.00

Budget Uses

Expenditure Budget	0002	732,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	241,947.54
Operating Reserve	0961	146,437.00
Unreserved Fund Balance Reappropriated	0970	95,510.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	636,674.46
Total Estimated Revenues to Fund Adopted Budget	0004	732,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	549,866.67

Budget Uses

Expenditure Budget	0002	549,866.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	396,161.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	396,161.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,705.10
District Tax Levy	1110	150,000.00
District Mills	999	2.95
Total Estimated Revenues to Fund Adopted Budget	0004	549,866.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	165,633.50

Budget Uses

Expenditure Budget	0002	165,633.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	165,633.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,633.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	165,633.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-45311402

50 Debt Service Fund
0330

Taxable Value		50,907,812.00
Adopted Budget	0001	250.00

Budget Uses

Expenditure Budget	0002	250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,905.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,905.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,655.52

SIDs

Issue Type	Amount
Elementary	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	250.00

61 Building Reserve Fund

Adopted Budget		0001	147,256.13

Budget Uses

Expenditure Budget		0002	147,256.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,296.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,296.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,960.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	72,000.00	
District Tax Levy		1110	72,000.00
District Mills		999	1.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.41
Total Estimated Revenues to Fund Adopted Budget		0004	147,256.13

Budget Report
FY 2024

15 Flathead

0331 Bigfork H S

Submit ID: 0331-26357801

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	360	63,854,199

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	N/A	279	42,636,833
Non-located - 24 Lake	N/A	81	21,217,366

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0331 Bigfork H S

Submit ID: 0331-26357801

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,337,374.77	332,866.14	10%	9.97%	0.00	1,917,993.10	1,419,381.67	22.23
10 Transportation	422,300.00	84,460.00	20%	20.00%	98,997.49	60,241.10	263,061.41	4.12
11 Bus Depreciation Reserve	204,736.61	0.00	N/A	0.00%	175,848.61	0.00	28,888.00	0.45
13 Tuition	22,901.40		N/A		873.75	0.00	22,027.65	0.34
14 Retirement	469,258.00	93,851.60	20%	20.00%	50,802.16	418,455.84		
17 Adult Education	15,724.84	0.00	35%	0.00%	15,724.84	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	505,232.59	0.00	N/A	0.00%	402,625.15	2,607.44	100,000.00	1.57
29 Flexibility	138,557.79	0.00	N/A	0.00%	138,557.79	0.00	0.00	0.00
61 Building Reserve	113,277.26	0.00	N/A	0.00%	59,667.26	7,610.00	46,000.00	0.72
Total of All Funds	5,229,363.26	511,177.74			943,097.05	2,406,907.48	1,879,358.73	29.43

50 Debt Service **Tax Jurisdiction**								
0331	1,008,800.00	0.00	20-9-438	0.00%	9,048.36	0.00	999,751.64	15.66

Budget Report
FY 2024

15 Flathead

0331 Bigfork H S

Submit ID: 0331-26357801

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BIGFORK HS 9-12 360

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

A.	Direct State Aid	(I-A)	1,400,707.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,730.38
D.	At Risk Student	(I-D)	5,825.50
E.	Indian Education For All	(I-E)	8,607.60
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	8,240.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	74,019.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,768.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	351
B.	BASE Budget Limit	(II-B)	2,610,745.06
C.	Maximum Budget Limit	(II-C)	3,250,212.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	595,605.05
E.	Adopted Budget	(II-E)	3,206,350.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,741,769.72
H.	Maximum Budget Limit	(II-H)	3,412,896.08
I.	Highest Budget Without a Vote	(II-I)	3,337,374.77
J.	Highest Budget	(II-J)	3,412,896.08
K.	Highest Voted Amount	(II-K)	75,521.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,337,374.77

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

A.	Operating Reserve (961)	(III-A)		332,866.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		332,866.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,337,374.77
1.	BASE Budget Limit	(V-A1)	2,741,769.72	
2.	Over-BASE Budget	(V-A2)	595,605.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,400,707.13
1.	Direct State Aid Paid By State	(V-B1)	1,400,707.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,730.38
D.	At Risk Student	(V-D)		5,825.50
E.	Indian Education For All	(V-E)		8,607.60
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		8,240.40
H.	Special Education Allowable Cost Payment	(V-H)		74,019.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,275.29
1.	Actual Non-Levy Revenue	(V-J1)	18,275.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,117,483.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	293,707.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	823,776.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,741,769.72

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		595,605.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		595,605.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.90
U.	Over-BASE Mills	(V-U)		9.33
1.	District Property Tax Levy Mills	(V-U1)	9.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.23

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

Budget Report
FY 2024

15 Flathead

0331 Bigfork H S

Submit ID: 0331-26357801

01 General Fund

Adopted Budget	0001	3,337,374.77

Budget Uses

Expenditure Budget	0002	3,337,374.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,400,707.13
Quality Educator	3111	106,730.38
At Risk Student	3112	5,825.50
Indian Education For All	3113	8,607.60
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	74,019.60
Data For Achievement	3116	8,240.40
State - Guaranteed Tax Base Aid	3120	293,707.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,934.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,340.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	823,776.62		
Over-BASE Levy	1110(c)	595,605.05		
District Tax Levy			1110	1,419,381.67
Total Estimated Revenues to Fund Adopted Budget			0004	3,337,374.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	422,300.00

Budget Uses

Expenditure Budget	0002	422,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,764.64
Contingency	0006	5,476.46
Over-Schedule	0011	362,058.90
Fund Balance for Budget	TFS48	183,457.49
Operating Reserve	0961	84,460.00
Unreserved Fund Balance Reappropriated	0970	98,997.49

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,120.55
State - On-Schedule Transportation Reimbursement	3210	30,120.55
District Tax Levy	1110	263,061.41
District Mills	999	4.12
Total Estimated Revenues to Fund Adopted Budget	0004	422,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0331 Bigfork H S

Submit ID: 0331-26357801

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	204,736.61

Budget Uses

Expenditure Budget	0002	204,736.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,848.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,848.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,888.00
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	204,736.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Bluebird Lift Bus	2023	23,000.00	0.00	4,600.00	4,600.00
2015 Chevrolet mini bus	2022	52,752.00	10,550.40	10,550.40	10,550.40
2015 Ford Mini Bus	2022	51,752.00	10,350.40	10,350.40	0.00
2022 Thomas	2021	58,461.50	11,692.30	11,692.30	0.00
2020 Ford Expedition	2020	22,566.50	0.00	4,513.30	0.00
2018 Thomas	2018	49,711.00	9,942.20	9,942.20	0.00
2019 Tomas	2018	66,460.00	13,292.00	13,292.00	0.00
2016 Bluebird All American	2015	62,700.00	15,540.00	12,540.00	0.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	14,914.16	3,857.60	3,857.60
2010 Bluebird	2010	49,400.00	59,280.00	9,880.00	9,880.00
2007 Bluebird #2	2007	40,675.00	61,012.50	N/A	NA
2004 Bluebird	2005	31,500.00	47,250.00	N/A	NA
1995 Bluebird	1995	27,500.00	41,250.00	N/A	NA
Total					28,888.00

13 Tuition Fund

Adopted Budget	0001	22,901.40

Budget Uses

Expenditure Budget	0002	22,901.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	873.75
Unreserved Fund Balance Reappropriated	0970	873.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,027.65
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	22,901.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0331 Bigfork H S

Submit ID: 0331-26357801

14 Retirement Fund

Adopted Budget	0001	469,258.00

Budget Uses

Expenditure Budget	0002	469,258.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,653.76
Operating Reserve	0961	93,851.60
Unreserved Fund Balance Reappropriated	0970	50,802.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	418,455.84
Total Estimated Revenues to Fund Adopted Budget	0004	469,258.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,724.84

Budget Uses

Expenditure Budget	0002	15,724.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,724.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,724.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,724.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
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0331 Bigfork H S

Submit ID: 0331-26357801

28 Technology Fund

Adopted Budget	0001	505,232.59

Budget Uses

Expenditure Budget	0002	505,232.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	402,625.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	402,625.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,607.44
District Tax Levy	1110	100,000.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	505,232.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	138,557.79

Budget Uses

Expenditure Budget	0002	138,557.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,557.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,557.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	138,557.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0331 Bigfork H S

Submit ID: 0331-26357801

50 Debt Service Fund

0331

Taxable Value		63,854,199.00
Adopted Budget	0001	1,008,800.00

Budget Uses

Expenditure Budget	0002	1,008,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,048.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,048.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	999,751.64
Jurisdiction Mills	999	15.66
Total Estimated Revenues to Fund Adopted Budget	0004	1,008,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	12/29/2015	06/30/2036	9,075,000.00	6,120,000.00	400,000.00	252,700.00	0.00
High School Bond	06/14/2016	06/30/2036	4,925,000.00	3,360,000.00	215,000.00	140,850.00	0.00
Total Bond Requirements							1,008,550.00

SIDs

Issue Type	Amount
High School	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	1,008,800.00

Budget Report
FY 2024

15 Flathead

0331 Bigfork H S

Submit ID: 0331-26357801

61 Building Reserve Fund

Adopted Budget		0001	113,277.26

Budget Uses

Expenditure Budget		0002	113,277.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	59,667.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	59,667.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,610.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,000.00	
District Tax Levy		1110	46,000.00
District Mills		999	0.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.72
Total Estimated Revenues to Fund Adopted Budget		0004	113,277.26

Budget Report
FY 2024

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-90861862

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 142	66	8,619,666

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

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

Certification

District Clerk: Mary Merrill

(Signature) (Date)

Chairperson, School Trustees: Kelly Rutledge

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-90861862

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,127,853.49	187,261.48	10%	8.80%	0.00	1,322,724.42	805,129.07	93.39
10 Transportation	250,000.00	50,000.00	20%	20.00%	2,325.11	58,300.00	189,374.89	21.97
11 Bus Depreciation Reserve	694,293.54	0.00	N/A	0.00%	644,293.54	0.00	50,000.00	5.80
13 Tuition	40,000.00		N/A		1,426.22	0.00	38,573.78	4.48
14 Retirement	275,000.00	55,000.00	20%	20.00%	20,960.42	254,039.58		
17 Adult Education	20,000.00	0.00	35%	0.00%	17,446.13	0.00	2,553.87	0.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	58,777.95	0.00	N/A	0.00%	6,711.81	1,637.14	50,429.00	5.85
29 Flexibility	50,379.30	0.00	N/A	0.00%	32,879.30	17,500.00	0.00	0.00
61 Building Reserve	98,269.16	0.00	N/A	0.00%	45,719.16	22,964.18	29,585.82	3.43
Total of All Funds	3,614,573.44	292,261.48			771,761.69	1,677,165.32	1,165,646.43	135.22

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

Budget Report
FY 2024

08 Chouteau

Submit ID: 0138-90861862

0138 Big Sandy K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG SANDY ELEM	108 *
M1	BIG SANDY ELEM	34 *
H1	BIG SANDY HS 9-12	66

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

A.	Direct State Aid	(I-A)	875,224.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,971.00
D.	At Risk Student	(I-D)	8,468.13
E.	Indian Education For All	(I-E)	4,973.28
F.	American Indian Achievement Gap	(I-F)	8,225.00
G.	Data For Achievement	(I-G)	4,761.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,733.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,639.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,023.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,738.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	205
B.	BASE Budget Limit	(II-B)	1,663,373.62
C.	Maximum Budget Limit	(II-C)	2,069,747.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	406,373.77
E.	Adopted Budget	(II-E)	2,069,747.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,721,479.72
H.	Maximum Budget Limit	(II-H)	2,144,503.37
I.	Highest Budget Without a Vote	(II-I)	2,127,853.49
J.	Highest Budget	(II-J)	2,144,503.37
K.	Highest Voted Amount	(II-K)	16,649.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,127,853.49

Budget Report
FY 2024
08 Chouteau

Submit ID: 0138-90861862

0138 Big Sandy K-12

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

A.	Operating Reserve (961)	(III-A)			187,261.48
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			187,261.48

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	28,514.13	13,219.69	41,733.82
B.	Special Education RSBG to Coop	7,247.40	3,392.40	10,639.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,304.61	6,644.84	20,949.45

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	926,407.90	516,367.50	1,442,775.40
		1,098,146.90	859,850.50	1,957,997.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	387,645.86	303,527.23	691,173.08
H.	Special Education in BASE@40%	14,304.61	6,644.84	20,949.45
I.	Subsidized BASE Amount	401,950.47	310,172.07	712,122.53
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,127,853.49
	1. BASE Budget Limit	(V-A1)	1,721,479.72	
	2. Over-BASE Budget	(V-A2)	406,373.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		875,224.84
	1. Direct State Aid Paid By State	(V-B1)	875,224.84	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,971.00
D.	At Risk Student	(V-D)		8,468.13
E.	Indian Education For All	(V-E)		4,973.28
F.	American Indian Achievement Gap	(V-F)		8,225.00
G.	Data For Achievement	(V-G)		4,761.12

H.	Special Education Allowable Cost Payment	(V-H)		41,733.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		662.73
1.	Actual Non-Levy Revenue	(V-J1)	662.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		711,459.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	312,704.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	398,755.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,721,479.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		406,373.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		406,373.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.20
T.	BASE Mills - High School	(V-T)		17.05
U.	Over-BASE Mills	(V-U)		47.14
1.	District Property Tax Levy Mills	(V-U1)	47.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.39

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

01 General Fund

Adopted Budget	0001	2,127,853.49

Budget Uses

Expenditure Budget	0002	2,127,853.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	875,224.84
Quality Educator	3111	65,971.00
At Risk Student	3112	8,468.13
Indian Education For All	3113	4,973.28
American Indian Achievement Gap	3114	8,225.00
State Special Education Allowable Cost Payment to Districts	3115	41,733.82
Data For Achievement	3116	4,761.12
State - Guaranteed Tax Base Aid	3120	312,704.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	662.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	398,755.30		
Over-BASE Levy	1110(c)	406,373.77		
District Tax Levy			1110	805,129.07
Total Estimated Revenues to Fund Adopted Budget			0004	2,127,853.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	53,000.00
Contingency	0006	5,300.00
Over-Schedule	0011	191,700.00
Fund Balance for Budget	TFS48	52,325.11
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	2,325.11

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,150.00
State - On-Schedule Transportation Reimbursement	3210	29,150.00
District Tax Levy	1110	189,374.89
District Mills	999	21.97
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	694,293.54

Budget Uses

Expenditure Budget	0002	694,293.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	644,293.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	644,293.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,000.00
District Mills	999	5.80
Total Estimated Revenues to Fund Adopted Budget	0004	694,293.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
72 Passenger Bus	2022	91,769.00	0.00	18,353.80	18,353.80
2007 MCI J4500	2016	195,000.00	234,000.00	39,000.00	12,441.20
2017 Bluebird 9950	2016	95,000.00	114,000.00	19,000.00	19,000.00
REI Bus Watch Camera	2014	1,025.00	1,435.00	205.00	102.50
REI Bus Watch Camera - Elemenary	2014	1,025.00	1,435.00	205.00	102.50
2014 Thomas	2013	44,846.50	67,269.75	N/A	NA
2014 Thomas - Elementary	2013	44,846.50	67,269.75	N/A	NA
2010 Chevy Bluebird	2011	31,000.00	46,500.00	N/A	NA
2010 Chevy Bluebird - Elementary	2011	31,000.00	46,500.00	N/A	NA
2006 THOMAS	2005	34,375.62	51,563.43	N/A	NA
2006 Thomas Bus C 7860 - Elementary	2005	34,375.62	51,563.43	N/A	NA
2004 Thomas-Bus-F2976 - Elementary	2004	37,521.00	56,281.50	N/A	NA
BUS F 2976	2004	37,521.00	56,281.50	N/A	NA
Total					50,000.00

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,426.22
Unreserved Fund Balance Reappropriated	0970	1,426.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,573.78
District Mills	999	4.48
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,960.42
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	20,960.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	254,039.58
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,446.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,446.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,553.87
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	58,777.95

Budget Uses

Expenditure Budget	0002	58,777.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,711.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,711.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,637.14
District Tax Levy	1110	50,429.00
District Mills	999	5.85
Total Estimated Revenues to Fund Adopted Budget	0004	58,777.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-90861862

29 Flexibility Fund

Adopted Budget	0001	50,379.30

Budget Uses

Expenditure Budget	0002	50,379.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,879.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,879.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	17,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,379.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-90861862

61 Building Reserve Fund

Adopted Budget		0001	98,269.16

Budget Uses

Expenditure Budget		0002	98,269.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,719.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,719.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,964.18
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	29,585.82	
District Tax Levy		1110	29,585.82
District Mills		999	3.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.43
Total Estimated Revenues to Fund Adopted Budget		0004	98,269.16

Budget Report
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Submit ID: 1239-24987854

1239 Big Sky School K-12

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	325	123	106,704,259

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

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

Certification

District Clerk: Corky Miller

(Signature) (Date)

Chairperson, School Trustees: Loren Bough

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,832,310.64	380,345.32	10%	9.92%	0.00	1,887,066.56	1,945,244.08	18.23
10 Transportation	2,183,812.25	436,762.45	20%	20.00%	1,839,203.47	45,390.41	299,218.37	2.80
11 Bus Depreciation Reserve	375,106.49	0.00	N/A	0.00%	287,572.66	0.00	87,533.83	0.82
13 Tuition	230,091.77		N/A		168,493.74	0.00	61,598.03	0.58
14 Retirement	725,000.00	145,000.00	20%	20.00%	180,115.30	544,884.70		
17 Adult Education	239,192.90	82,904.12	35%	34.66%	239,192.90	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127,330.29	0.00	N/A	0.00%	30,276.90	2,974.52	94,078.87	0.88
29 Flexibility	817.78	0.00	N/A	0.00%	817.78	0.00	0.00	0.00
61 Building Reserve	559,198.49	0.00	N/A	0.00%	254,542.49	0.00	304,656.00	2.86
Total of All Funds	8,272,860.61	1,045,011.89			3,000,215.24	2,480,316.19	2,792,329.18	26.17

50 Debt Service **Tax Jurisdiction**								
2009EL	2,456,050.00	35,649.39	20-9-438	1.45%	0.00	0.00	2,456,050.00	23.02

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1239 Big Sky School K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHIR K-8	247
M1	OPHIR 7-8	78
H1	LONE PEAK HS	123

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

A.	Direct State Aid	(I-A)	1,605,674.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,810.00
D.	At Risk Student	(I-D)	1,186.26
E.	Indian Education For All	(I-E)	10,711.68
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	10,254.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	69,086.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,027.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	421
B.	BASE Budget Limit	(II-B)	2,893,655.31
C.	Maximum Budget Limit	(II-C)	3,607,419.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	679,550.55
E.	Adopted Budget	(II-E)	3,607,419.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,127,760.09
H.	Maximum Budget Limit	(II-H)	3,901,450.82
I.	Highest Budget Without a Vote	(II-I)	3,832,310.64
J.	Highest Budget	(II-J)	3,901,450.82
K.	Highest Voted Amount	(II-K)	69,140.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,832,310.64

Budget Report
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1239 Big Sky School K-12

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

A.	Operating Reserve (961)	(III-A)		380,345.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		380,345.32

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	50,118.25	18,967.83	69,086.08
B.	Special Education RSBG to Coop	16,705.00	6,322.20	23,027.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	26,729.30	10,116.01	36,845.31

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	2,116,323.30	960,568.50	3,076,891.80
		2,288,062.30	1,304,051.50	3,592,113.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	807,685.99	460,330.18	1,268,016.17
H.	Special Education in BASE@40%	26,729.30	10,116.01	36,845.31
I.	Subsidized BASE Amount	834,415.29	470,446.19	1,304,861.48
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,832,310.64
1.	BASE Budget Limit	(V-A1)	3,127,760.09	
2.	Over-BASE Budget	(V-A2)	704,550.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,605,674.87
1.	Direct State Aid Paid By State	(V-B1)	1,605,674.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,810.00
D.	At Risk Student	(V-D)		1,186.26
E.	Indian Education For All	(V-E)		10,711.68
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		10,254.72

H.	Special Education Allowable Cost Payment	(V-H)		69,086.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		39,167.95
	1. Actual Non-Levy Revenue	(V-J1)	39,167.95	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,265,693.53
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,265,693.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,127,760.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	25,000.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		679,550.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		704,550.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.59
T.	BASE Mills - High School	(V-T)		4.27
U.	Over-BASE Mills	(V-U)		6.37
	1. District Property Tax Levy Mills	(V-U1)	6.37	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.23

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

Budget Report
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1239 Big Sky School K-12

01 General Fund

Adopted Budget	0001	3,832,310.64

Budget Uses

Expenditure Budget	0002	3,832,310.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,605,674.87
Quality Educator	3111	124,810.00
At Risk Student	3112	1,186.26
Indian Education For All	3113	10,711.68
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	69,086.08
Data For Achievement	3116	10,254.72
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	39,167.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,265,693.53		
Over-BASE Levy	1110(c)	679,550.55		
District Tax Levy			1110	1,945,244.08
Total Estimated Revenues to Fund Adopted Budget			0004	3,832,310.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,183,812.25

Budget Uses

Expenditure Budget	0002	2,183,812.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,264.01
Contingency	0006	4,126.40
Over-Schedule	0011	2,138,421.84
Fund Balance for Budget	TFS48	2,275,965.92
Operating Reserve	0961	436,762.45
Unreserved Fund Balance Reappropriated	0970	1,839,203.47

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,695.20
State - On-Schedule Transportation Reimbursement	3210	22,695.21
District Tax Levy	1110	299,218.37
District Mills	999	2.80
Total Estimated Revenues to Fund Adopted Budget	0004	2,183,812.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	375,106.49

Budget Uses

Expenditure Budget	0002	375,106.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	287,572.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,572.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	87,533.83
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	375,106.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Suburban - Dark Gray	2023	61,894.00	0.00	12,378.80	12,378.80
Chevy Suburban - Light Grey	2023	59,526.00	0.00	11,905.20	11,905.20
2021 IC 3000 Yellow Bus	2021	113,911.40	45,564.56	22,782.28	22,782.28
2019 IC Integrated C E	2019	106,742.80	85,394.24	21,348.56	21,348.56
2017 IC 4DRBUC8N4HB706558 77 Passenger	2017	95,594.96	114,713.94	19,118.99	19,118.99
2014 IC CE 77 PASS BUS	2014	112,976.69	169,465.04	N/A	NA
4DRBWAAR6DB300724	2013	143,077.00	214,615.50	N/A	NA
2010 Chevrolet Express Cutaway 25 Passenger	2011	74,983.00	112,474.50	N/A	NA
Total					87,533.83

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13 Tuition Fund

Adopted Budget	0001	230,091.77

Budget Uses

Expenditure Budget	0002	230,091.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	168,493.74
Unreserved Fund Balance Reappropriated	0970	168,493.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,598.03
District Mills	999	0.58
Total Estimated Revenues to Fund Adopted Budget	0004	230,091.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	725,000.00

Budget Uses

Expenditure Budget	0002	725,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	325,115.30
Operating Reserve	0961	145,000.00
Unreserved Fund Balance Reappropriated	0970	180,115.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	544,884.70
Total Estimated Revenues to Fund Adopted Budget	0004	725,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	239,192.90

Budget Uses

Expenditure Budget	0002	239,192.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	322,097.02
Operating Reserve	0961	82,904.12
Unreserved Fund Balance Reappropriated	0970	239,192.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	239,192.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	127,330.29

Budget Uses

Expenditure Budget	0002	127,330.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,276.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,276.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,974.52
District Tax Levy	1110	94,078.87
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	127,330.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	817.78

Budget Uses

Expenditure Budget	0002	817.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	817.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	817.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	817.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 1239-24987854

1239 Big Sky School K-12

50 Debt Service Fund

2009EL

Taxable Value		106,704,259.00
Adopted Budget	0001	2,456,050.00

Budget Uses

Expenditure Budget	0002	2,456,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,649.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	35,649.39
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,456,050.00
Jurisdiction Mills	999	23.02
Total Estimated Revenues to Fund Adopted Budget	0004	2,456,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/30/2020	06/30/2040	8,225,000.00	7,021,000.00	311,500.00	274,680.00	600.00
High School Bond	07/30/2020	06/30/2040	15,275,000.00	13,039,000.00	578,500.00	510,120.00	600.00
High School Refunding Bond	10/29/2020	06/30/2028	841,248.00	427,616.00	100,832.00	13,814.72	600.00
Elementary Refunding Bond	10/29/2020	06/30/2028	4,873,752.00	2,477,384.00	584,168.00	80,035.28	600.00
Total Bond Requirements							2,456,050.00

Total Debt Service Requirements	0002	2,456,050.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 1239-24987854

1239 Big Sky School K-12

61 Building Reserve Fund

Adopted Budget		0001	559,198.49

Budget Uses

Expenditure Budget		0002	559,198.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	254,542.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	254,542.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	228,346.00	
Building Reserve Permissive Levy	1110(b)	76,310.00	
District Tax Levy		1110	304,656.00
District Mills		999	2.86
Building Reserve Voted Mills		0134	2.14
Building Reserve Permissive Mills		0135	0.72
Total Estimated Revenues to Fund Adopted Budget		0004	559,198.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	600,000.00	5	612	480,000.00	120,000.00	120,000.00
05/03/2022	541,730.00	5	612	108,346.00	108,346.00	108,346.00
Total						228,346.00

Budget Report
FY 2024

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-48150285

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	332	N/A	21,629,150

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

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

Certification

District Clerk: Tara Locke

(Signature) (Date)

Chairperson, School Trustees: Karen Tuscano

(Signature) (Date)

County Superintendent: Callie Rech

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-48150285

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,451,443.16	245,144.32	10%	10.00%	6,638.90	1,435,483.03	1,009,321.23	46.66
10 Transportation	25,340.00	5,068.00	20%	20.00%	1,302.50	2,640.00	21,397.50	0.99
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	116,154.00		N/A		3,784.32	0.00	112,369.68	5.20
14 Retirement	406,000.00	81,200.00	20%	20.00%	33,248.13	372,751.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	128,207.84	0.00	N/A	0.00%	89,243.15	1,964.69	37,000.00	1.71
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	32,423.55	0.00	N/A	0.00%	17,423.55	0.00	15,000.00	0.69
Total of All Funds	3,159,568.55	331,412.32			151,640.55	1,812,839.59	1,195,088.41	55.25

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

Budget Report
FY 2024

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-48150285

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG TIMBER K-6	254
M1	BIG TIMBER 7-8	78

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

A.	Direct State Aid	(I-A)	1,041,766.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,277.44
D.	At Risk Student	(I-D)	5,081.89
E.	Indian Education For All	(I-E)	7,938.12
F.	American Indian Achievement Gap	(I-F)	3,055.00
G.	Data For Achievement	(I-G)	7,599.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	51,197.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,064.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,307.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	342
B.	BASE Budget Limit	(II-B)	2,067,444.22
C.	Maximum Budget Limit	(II-C)	2,571,997.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	385,529.86
E.	Adopted Budget	(II-E)	2,452,974.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,065,913.30
H.	Maximum Budget Limit	(II-H)	2,572,985.47
I.	Highest Budget Without a Vote	(II-I)	2,451,443.16
J.	Highest Budget	(II-J)	2,572,985.47
K.	Highest Voted Amount	(II-K)	121,542.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,451,443.16

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

A.	Operating Reserve (961)	(III-A)		245,144.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,638.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,638.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		251,783.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,451,443.16
1.	BASE Budget Limit	(V-A1)	2,065,913.30	
2.	Over-BASE Budget	(V-A2)	385,529.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,041,766.26
1.	Direct State Aid Paid By State	(V-B1)	1,041,766.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,277.44
D.	At Risk Student	(V-D)		5,081.89
E.	Indian Education For All	(V-E)		7,938.12
F.	American Indian Achievement Gap	(V-F)		3,055.00
G.	Data For Achievement	(V-G)		7,599.48
H.	Special Education Allowable Cost Payment	(V-H)		51,197.72
I.	Remaining Fund Balance Available	(V-I)		6,638.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,833.24
1.	Actual Non-Levy Revenue	(V-J1)	8,833.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		834,525.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	210,733.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	623,791.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,065,913.30

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		385,529.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		385,529.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.82
1.	District Property Tax Levy Mills	(V-U1)	17.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.66

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

Budget Report
FY 2024

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-48150285

01 General Fund

Adopted Budget	0001	2,451,443.16

Budget Uses

Expenditure Budget	0002	2,451,443.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,638.90
Direct State Aid	3110	1,041,766.26
Quality Educator	3111	99,277.44
At Risk Student	3112	5,081.89
Indian Education For All	3113	7,938.12
American Indian Achievement Gap	3114	3,055.00
State Special Education Allowable Cost Payment to Districts	3115	51,197.72
Data For Achievement	3116	7,599.48
State - Guaranteed Tax Base Aid	3120	210,733.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,668.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,165.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	623,791.37		
Over-BASE Levy	1110(c)	385,529.86		
District Tax Levy			1110	1,009,321.23
Total Estimated Revenues to Fund Adopted Budget			0004	2,451,443.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,340.00

Budget Uses

Expenditure Budget	0002	25,340.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,400.00
Contingency	0006	240.00
Over-Schedule	0011	22,700.00
Fund Balance for Budget	TFS48	6,370.50
Operating Reserve	0961	5,068.00
Unreserved Fund Balance Reappropriated	0970	1,302.50

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,320.00
State - On-Schedule Transportation Reimbursement	3210	1,320.00
District Tax Levy	1110	21,397.50
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	25,340.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	116,154.00

Budget Uses

Expenditure Budget	0002	116,154.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,784.32
Unreserved Fund Balance Reappropriated	0970	3,784.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	112,369.68
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	116,154.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	406,000.00

Budget Uses

Expenditure Budget	0002	406,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,448.13
Operating Reserve	0961	81,200.00
Unreserved Fund Balance Reappropriated	0970	33,248.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	372,751.87
Total Estimated Revenues to Fund Adopted Budget	0004	406,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2024

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-48150285

28 Technology Fund

Adopted Budget	0001	128,207.84

Budget Uses

Expenditure Budget	0002	128,207.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,243.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,243.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,964.69
District Tax Levy	1110	37,000.00
District Mills	999	1.71
Total Estimated Revenues to Fund Adopted Budget	0004	128,207.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-48150285

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-48150285

61 Building Reserve Fund

Adopted Budget		0001	32,423.55

Budget Uses

Expenditure Budget		0002	32,423.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,423.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,423.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	15,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	15,000.00
District Mills		999	0.69
Building Reserve Voted Mills		0134	0.69
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	32,423.55

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	300,000.00	20	612	30,000.00	15,000.00	15,000.00
Total						15,000.00

Budget Report
FY 2024

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-63412916

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11,437	N/A	292,674,726

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

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

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Scott McCulloch

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-63412916

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	85,179,704.88	8,517,970.49	10%	10.00%	186,234.01	60,196,455.25	24,797,015.62	84.74
10 Transportation	6,457,027.50	1,291,405.50	20%	20.00%	268,856.68	863,079.33	5,325,091.49	18.19
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,500,000.00		N/A		348,065.98	0.00	4,151,934.02	14.19
14 Retirement	14,000,000.00	2,800,000.00	20%	20.00%	948,446.14	13,051,553.86		
17 Adult Education	638,810.93	223,583.83	35%	35.00%	52,687.43	5,000.00	581,123.50	1.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,564,410.25	0.00	N/A	0.00%	1,299,419.00	64,991.25	1,200,000.00	4.10
29 Flexibility	3,152,751.70	0.00	N/A	0.00%	3,013,207.98	139,543.72	0.00	0.00
61 Building Reserve	4,944,560.70	0.00	N/A	0.00%	3,651,140.70	707,681.53	585,738.47	2.00
Total of All Funds	121,437,265.96	12,832,959.82			9,768,057.92	75,028,304.94	36,640,903.10	125.21

50 Debt Service **Tax Jurisdiction**								
ELBond	10,371,792.15	1,416,773.07	20-9-438	13.66%	0.00	563,000.00	9,808,792.15	33.51

Budget Report
FY 2024

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-63412916

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BILLINGS K-6	8,706 *
M1	BILLINGS 7-8	2,731 *

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

A.	Direct State Aid	(I-A)	32,887,004.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,134,777.88
D.	At Risk Student	(I-D)	485,457.34
E.	Indian Education For All	(I-E)	273,458.67
F.	American Indian Achievement Gap	(I-F)	366,130.00
G.	Data For Achievement	(I-G)	261,792.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,542,685.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	670,687.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11,622
B.	BASE Budget Limit	(II-B)	67,381,337.04
C.	Maximum Budget Limit	(II-C)	83,938,350.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,726,971.51
E.	Adopted Budget	(II-E)	84,108,308.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	68,339,550.23
H.	Maximum Budget Limit	(II-H)	85,179,704.88
I.	Highest Budget Without a Vote	(II-I)	85,179,704.88
J.	Highest Budget	(II-J)	85,179,704.88
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	85,179,704.88

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

A.	Operating Reserve (961)	(III-A)		8,517,970.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		186,234.01
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	186,234.01	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,704,204.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		85,179,704.88
1.	BASE Budget Limit	(V-A1)	68,339,550.23	
2.	Over-BASE Budget	(V-A2)	16,840,154.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		32,887,004.81
1.	Direct State Aid Paid By State	(V-B1)	32,887,004.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,134,777.88
D.	At Risk Student	(V-D)		485,457.34
E.	Indian Education For All	(V-E)		273,458.67
F.	American Indian Achievement Gap	(V-F)		366,130.00
G.	Data For Achievement	(V-G)		261,792.93
H.	Special Education Allowable Cost Payment	(V-H)		3,542,685.18
I.	Remaining Fund Balance Available	(V-I)		186,234.01
J.	Non-Levy Revenue and Funding Sources	(V-J)		105,869.13
1.	Actual Non-Levy Revenue	(V-J1)	105,869.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,096,140.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	18,866,425.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,229,714.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		68,339,550.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		272,854.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	272,854.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,567,300.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,840,154.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.61
1.	District Property Tax Levy Mills	(V-U1)	56.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.74

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

Budget Report
FY 2024

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-63412916

01 General Fund

Adopted Budget	0001	85,179,704.88

Budget Uses

Expenditure Budget	0002	85,179,704.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	186,234.01
Direct State Aid	3110	32,887,004.81
Quality Educator	3111	3,134,777.88
At Risk Student	3112	485,457.34
Indian Education For All	3113	273,458.67
American Indian Achievement Gap	3114	366,130.00
State Special Education Allowable Cost Payment to Districts	3115	3,542,685.18
Data For Achievement	3116	261,792.93
State - Guaranteed Tax Base Aid	3120	18,866,425.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	105,869.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	272,854.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,229,714.97		
Over-BASE Levy	1110(c)	16,567,300.65		
District Tax Levy			1110	24,797,015.62
Total Estimated Revenues to Fund Adopted Budget			0004	85,179,704.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,457,027.50

Budget Uses

Expenditure Budget	0002	6,457,027.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	863,079.33
Contingency	0006	0.00
Over-Schedule	0011	5,593,948.17
Fund Balance for Budget	TFS48	1,560,262.18
Operating Reserve	0961	1,291,405.50
Unreserved Fund Balance Reappropriated	0970	268,856.68

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	431,539.66
State - On-Schedule Transportation Reimbursement	3210	431,539.67
District Tax Levy	1110	5,325,091.49
District Mills	999	18.19
Total Estimated Revenues to Fund Adopted Budget	0004	6,457,027.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	4,500,000.00

Budget Uses

Expenditure Budget	0002	4,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	348,065.98
Unreserved Fund Balance Reappropriated	0970	348,065.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,151,934.02
District Mills	999	14.19
Total Estimated Revenues to Fund Adopted Budget	0004	4,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,000,000.00

Budget Uses

Expenditure Budget	0002	14,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,748,446.14
Operating Reserve	0961	2,800,000.00
Unreserved Fund Balance Reappropriated	0970	948,446.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,051,553.86
Total Estimated Revenues to Fund Adopted Budget	0004	14,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	638,810.93

Budget Uses

Expenditure Budget	0002	638,810.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	276,271.26
Operating Reserve	0961	223,583.83
Unreserved Fund Balance Reappropriated	0970	52,687.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	5,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	581,123.50
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	638,810.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,564,410.25

Budget Uses

Expenditure Budget	0002	2,564,410.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,299,419.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,299,419.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	64,991.25
District Tax Levy	1110	1,200,000.00
District Mills	999	4.10
Total Estimated Revenues to Fund Adopted Budget	0004	2,564,410.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0965 Billings Elem

Submit ID: 0965-63412916

29 Flexibility Fund

Adopted Budget	0001	3,152,751.70

Budget Uses

Expenditure Budget	0002	3,152,751.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,013,207.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,013,207.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	139,543.72
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,152,751.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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56 Yellowstone

0965 Billings Elem

Submit ID: 0965-63412916

50 Debt Service Fund

ELBond

Taxable Value		292,674,726.00
Adopted Budget	0001	10,371,792.15

Budget Uses

Expenditure Budget	0002	9,808,792.15
Add To Fund Balance	0003	563,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,733,199.17
Fund Balance In Sinking Fund	0960	8,316,426.10
Operating Reserve	0961	1,416,773.07
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	563,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,808,792.15
Jurisdiction Mills	999	33.51
Total Estimated Revenues to Fund Adopted Budget	0004	10,371,792.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/01/2011	06/15/2027	2,000,000.00	486,051.03	71,342.01	0.00	800.00
Elementary Bond	02/01/2011	06/15/2027	2,420,000.00	588,121.73	86,323.83	0.00	800.00
Elementary Bond	07/12/2012	06/15/2032	4,540,000.00	1,993,582.71	137,677.33	0.00	800.00
Elementary Bond	07/12/2012	06/15/2032	4,553,502.00	1,999,508.12	138,086.78	56,463.44	800.00
Elementary Bond	01/30/2014	06/15/2034	80,900,000.00	0.00	3,865,000.00	172,000.00	800.00
Elementary Bond	09/29/2015	06/30/2035	33,000,000.00	1,585,000.00	1,525,000.00	141,125.00	800.00
Elementary Bond	02/04/2020	06/15/2035	8,400,000.00	6,565,000.00	495,000.00	213,050.00	800.00
Elementary Refunding Bond	04/29/2021	06/15/2034	56,835,000.00	54,005,000.00	990,000.00	1,010,308.56	800.00
Elementary Refunding Bond	04/29/2021	06/15/2035	24,470,000.00	23,235,000.00	435,000.00	465,215.20	800.00
Total Bond Requirements							9,808,792.15
Total Debt Service Requirements						0002	9,808,792.15

Budget Report
FY 2024

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-63412916

61 Building Reserve Fund

Adopted Budget		0001	4,944,560.70

Budget Uses

Expenditure Budget		0002	4,944,560.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,651,140.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,651,140.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	707,681.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	585,738.47	
District Tax Levy		1110	585,738.47
District Mills		999	2.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.00
Total Estimated Revenues to Fund Adopted Budget		0004	4,944,560.70

Budget Report
FY 2024

56 Yellowstone

0966 Billings H S

Submit ID: 0966-43375001

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	5,713	365,076,554

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

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

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Scott McCulloch

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0966 Billings H S

Submit ID: 0966-43375001

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	47,275,485.04	4,727,548.50	10%	10.00%	66,119.14	33,405,285.53	13,804,080.37	37.81
10 Transportation	2,939,293.69	587,858.74	20%	20.00%	27,964.59	425,098.77	2,486,230.33	6.81
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,565,000.00		N/A		79,576.26	0.00	1,485,423.74	4.07
14 Retirement	7,200,000.00	1,406,777.14	20%	19.54%	0.00	7,200,000.00		
17 Adult Education	1,597,395.85	559,088.55	35%	35.00%	335,174.20	140,000.00	1,122,221.65	3.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,235,508.22	0.00	N/A	0.00%	1,098,992.84	37,056.38	1,099,459.00	3.01
29 Flexibility	3,316,816.14	0.00	N/A	0.00%	2,927,232.74	389,583.40	0.00	0.00
61 Building Reserve	1,657,638.31	0.00	N/A	0.00%	1,008,488.31	313,179.44	335,970.56	0.92
Total of All Funds	67,787,137.25	7,281,272.93			5,543,548.08	41,910,203.52	20,333,385.65	55.69

50 Debt Service **Tax Jurisdiction**								
HSBond	928,488.24	225,972.86	20-9-438	24.34%	0.00	495,000.00	433,488.24	1.10

Budget Report
FY 2024

56 Yellowstone

0966 Billings H S

Submit ID: 0966-43375001

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BILLINGS HS 9-12 5,713 *

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

A.	Direct State Aid	(I-A)	19,694,164.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,353,860.43
D.	At Risk Student	(I-D)	127,436.58
E.	Indian Education For All	(I-E)	136,597.83
F.	American Indian Achievement Gap	(I-F)	143,350.00
G.	Data For Achievement	(I-G)	130,770.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,304,755.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	681,223.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,765
B.	BASE Budget Limit	(II-B)	38,458,448.92
C.	Maximum Budget Limit	(II-C)	47,973,677.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,243,496.06
E.	Adopted Budget	(II-E)	46,701,944.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	38,965,500.63
H.	Maximum Budget Limit	(II-H)	48,560,060.79
I.	Highest Budget Without a Vote	(II-I)	47,275,485.04
J.	Highest Budget	(II-J)	48,560,060.79
K.	Highest Voted Amount	(II-K)	1,284,575.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	47,275,485.04

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

A.	Operating Reserve (961)	(III-A)		4,727,548.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		66,119.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	66,119.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,793,667.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		47,275,485.04
1.	BASE Budget Limit	(V-A1)	38,965,500.63	
2.	Over-BASE Budget	(V-A2)	8,309,984.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		19,694,164.92
1.	Direct State Aid Paid By State	(V-B1)	19,694,164.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,353,860.43
D.	At Risk Student	(V-D)		127,436.58
E.	Indian Education For All	(V-E)		136,597.83
F.	American Indian Achievement Gap	(V-F)		143,350.00
G.	Data For Achievement	(V-G)		130,770.57
H.	Special Education Allowable Cost Payment	(V-H)		1,304,755.44
I.	Remaining Fund Balance Available	(V-I)		66,119.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		72,835.12
1.	Actual Non-Levy Revenue	(V-J1)	72,835.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		15,935,610.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,375,026.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,560,584.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		38,965,500.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		66,488.35
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	66,488.35	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,243,496.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,309,984.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.23
U.	Over-BASE Mills	(V-U)		22.58
1.	District Property Tax Levy Mills	(V-U1)	22.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.81

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

Budget Report
FY 2024

56 Yellowstone

0966 Billings H S

Submit ID: 0966-43375001

01 General Fund

Adopted Budget	0001	47,275,485.04

Budget Uses

Expenditure Budget	0002	47,275,485.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	66,119.14
Direct State Aid	3110	19,694,164.92
Quality Educator	3111	1,353,860.43
At Risk Student	3112	127,436.58
Indian Education For All	3113	136,597.83
American Indian Achievement Gap	3114	143,350.00
State Special Education Allowable Cost Payment to Districts	3115	1,304,755.44
Data For Achievement	3116	130,770.57
State - Guaranteed Tax Base Aid	3120	10,375,026.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	72,835.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	66,488.35
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,560,584.31		
Over-BASE Levy	1110(c)	8,243,496.06		
District Tax Levy			1110	13,804,080.37
Total Estimated Revenues to Fund Adopted Budget			0004	47,275,485.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,939,293.69

Budget Uses

Expenditure Budget	0002	2,939,293.69
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	425,098.77
Contingency	0006	0.00
Over-Schedule	0011	2,514,194.92
Fund Balance for Budget	TFS48	615,823.33
Operating Reserve	0961	587,858.74
Unreserved Fund Balance Reappropriated	0970	27,964.59

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	212,549.38
State - On-Schedule Transportation Reimbursement	3210	212,549.39
District Tax Levy	1110	2,486,230.33
District Mills	999	6.81
Total Estimated Revenues to Fund Adopted Budget	0004	2,939,293.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	1,565,000.00

Budget Uses

Expenditure Budget	0002	1,565,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,576.26
Unreserved Fund Balance Reappropriated	0970	79,576.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,485,423.74
District Mills	999	4.07
Total Estimated Revenues to Fund Adopted Budget	0004	1,565,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,200,000.00

Budget Uses

Expenditure Budget	0002	7,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,406,777.14
Operating Reserve	0961	1,406,777.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,200,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0966 Billings H S

Submit ID: 0966-43375001

17 Adult Education Fund

Adopted Budget	0001	1,597,395.85

Budget Uses

Expenditure Budget	0002	1,597,395.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	894,262.75
Operating Reserve	0961	559,088.55
Unreserved Fund Balance Reappropriated	0970	335,174.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	140,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,122,221.65
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	1,597,395.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,235,508.22

Budget Uses

Expenditure Budget	0002	2,235,508.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,098,992.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,098,992.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	37,056.38
District Tax Levy	1110	1,099,459.00
District Mills	999	3.01
Total Estimated Revenues to Fund Adopted Budget	0004	2,235,508.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,316,816.14

Budget Uses

Expenditure Budget	0002	3,316,816.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,927,232.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,927,232.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	389,583.40
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,316,816.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0966 Billings H S

Submit ID: 0966-43375001

50 Debt Service Fund

HSBond

Taxable Value		395,486,960.00
Adopted Budget	0001	928,488.24

Budget Uses

Expenditure Budget	0002	433,488.24
Add To Fund Balance	0003	495,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,989,972.86
Fund Balance In Sinking Fund	0960	7,764,000.00
Operating Reserve	0961	225,972.86
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	495,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	433,488.24
Jurisdiction Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	928,488.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	02/01/2011	06/15/2027	7,580,000.00	1,842,133.10	270,386.21	0.00	800.00
High School Bond	07/12/2012	06/15/2032	3,780,000.00	1,659,853.75	114,630.03	46,872.00	800.00
Total Bond Requirements							433,488.24
Total Debt Service Requirements						0002	433,488.24

Budget Report
FY 2024

56 Yellowstone

0966 Billings H S

Submit ID: 0966-43375001

61 Building Reserve Fund

Adopted Budget		0001	1,657,638.31

Budget Uses

Expenditure Budget		0002	1,657,638.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,008,488.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,008,488.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	313,179.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	335,970.56	
District Tax Levy		1110	335,970.56
District Mills		999	0.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.92
Total Estimated Revenues to Fund Adopted Budget		0004	1,657,638.31

Budget Report
FY 2024

44 Rosebud

0789 Birney Elem

Submit ID: 0789-33262986

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	9	N/A	338,449

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

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

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Austin Marchant

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

0789 Birney Elem

Submit ID: 0789-33262986

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	105,320.48	9,761.55	10%	9.27%	0.00	91,474.09	13,846.39	40.91
10 Transportation	12,000.00	713.85	20%	5.95%	0.00	10,000.00	2,000.00	5.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,311.47	20%	19.26%	0.00	12,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,072.23	0.00	N/A	0.00%	976.03	96.20	0.00	0.00
29 Flexibility	36.44	0.00	N/A	0.00%	36.44	0.00	0.00	0.00
61 Building Reserve	5.82	0.00	N/A	0.00%	5.82	0.00	0.00	0.00
Total of All Funds	130,434.97	12,786.87			1,018.29	113,570.29	15,846.39	46.82

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

Budget Report
FY 2024

44 Rosebud

0789 Birney Elem

Submit ID: 0789-33262986

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

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

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

A.	Direct State Aid	(I-A)	50,218.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,185.49
D.	At Risk Student	(I-D)	1,550.20
E.	Indian Education For All	(I-E)	215.19
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	206.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,079.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	359.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	999.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	99,320.48
C.	Maximum Budget Limit	(II-C)	121,839.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,000.00
E.	Adopted Budget	(II-E)	105,320.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	101,158.71
H.	Maximum Budget Limit	(II-H)	124,131.61
I.	Highest Budget Without a Vote	(II-I)	112,895.08
J.	Highest Budget	(II-J)	124,131.61
K.	Highest Voted Amount	(II-K)	11,236.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	105,320.48

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

A.	Operating Reserve (961)	(III-A)		9,761.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,761.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		105,320.48
1.	BASE Budget Limit	(V-A1)	101,158.71	
2.	Over-BASE Budget	(V-A2)	4,161.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,218.57
1.	Direct State Aid Paid By State	(V-B1)	50,218.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,185.49
D.	At Risk Student	(V-D)		1,550.20
E.	Indian Education For All	(V-E)		215.19
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		206.01
H.	Special Education Allowable Cost Payment	(V-H)		1,079.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,967.77
1.	Actual Non-Levy Revenue	(V-J1)	1,967.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,266.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	28,581.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	9,684.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		101,158.71

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,161.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,161.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.30
1.	District Property Tax Levy Mills	(V-U1)	12.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.91

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

Budget Report
FY 2024

44 Rosebud

0789 Birney Elem

Submit ID: 0789-33262986

01 General Fund

Adopted Budget	0001	105,320.48

Budget Uses

Expenditure Budget	0002	105,320.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	50,218.57
Quality Educator	3111	7,185.49
At Risk Student	3112	1,550.20
Indian Education For All	3113	215.19
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	1,079.47
Data For Achievement	3116	206.01
State - Guaranteed Tax Base Aid	3120	28,581.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,731.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	236.41
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	9,684.62	
Over-BASE Levy	1110(c)	4,161.77	
District Tax Levy		1110	13,846.39
Total Estimated Revenues to Fund Adopted Budget		0004	105,320.48
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,000.00
Contingency	0006	0.00
Over-Schedule	0011	2,000.00
Fund Balance for Budget	TFS48	713.85
Operating Reserve	0961	713.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,000.00
State - On-Schedule Transportation Reimbursement	3210	5,000.00
District Tax Levy	1110	2,000.00
District Mills	999	5.91
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

44 Rosebud

0789 Birney Elem

Submit ID: 0789-33262986

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,311.47
Operating Reserve	0961	2,311.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,072.23

Budget Uses

Expenditure Budget	0002	1,072.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	976.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	976.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	96.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,072.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36.44

Budget Uses

Expenditure Budget	0002	36.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0789 Birney Elem

Submit ID: 0789-33262986

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

44 Rosebud

0789 Birney Elem

Submit ID: 0789-33262986

61 Building Reserve Fund

Adopted Budget		0001	5.82

Budget Uses

Expenditure Budget		0002	5.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5.82

Budget Report
FY 2024

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64455270

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	907,519

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

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

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Shawn Walker

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

11 Dawson

Submit ID: 0215-64455270

0215 Bloomfield Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	134,310.69	13,431.07	10%	10.00%	16,473.27	70,390.42	47,447.00	52.28
10 Transportation	897.27	0.00	20%	0.00%	897.27	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,223.55		N/A		4,223.55	0.00	0.00	0.00
14 Retirement	14,146.16	0.00	20%	0.00%	14,146.16	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	451.19	0.00	N/A	0.00%	355.20	95.99	0.00	0.00
29 Flexibility	513,991.68	0.00	N/A	0.00%	513,991.68	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	668,020.54	13,431.07			550,087.13	70,486.41	47,447.00	52.28

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

Budget Report
FY 2024

11 Dawson

Submit ID: 0215-64455270

0215 Bloomfield Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLOOMFIELD K-8 10 *

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

A.	Direct State Aid	(I-A)	52,954.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,233.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	411.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	693.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	117,389.75
C.	Maximum Budget Limit	(II-C)	145,568.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,179.08
E.	Adopted Budget	(II-E)	145,568.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	100,934.23
H.	Maximum Budget Limit	(II-H)	125,614.56
I.	Highest Budget Without a Vote	(II-I)	134,310.69
J.	Highest Budget	(II-J)	146,247.57
K.	Highest Voted Amount	(II-K)	11,936.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	134,310.69

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

A.	Operating Reserve (961)	(III-A)		13,431.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,473.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,473.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		29,904.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		134,310.69
1.	BASE Budget Limit	(V-A1)	100,934.23	
2.	Over-BASE Budget	(V-A2)	33,376.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		52,954.75
1.	Direct State Aid Paid By State	(V-B1)	52,954.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		1,233.68
I.	Remaining Fund Balance Available	(V-I)		16,473.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,191.49
1.	Actual Non-Levy Revenue	(V-J1)	1,191.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		24,812.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,741.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,070.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		100,934.23

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,376.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,376.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.78
1.	District Property Tax Levy Mills	(V-U1)	36.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.28

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

Budget Report
FY 2024

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64455270

01 General Fund

Adopted Budget	0001	134,310.69

Budget Uses

Expenditure Budget	0002	134,310.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,473.27
Direct State Aid	3110	52,954.75
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	1,233.68
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	10,741.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,191.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,070.54		
Over-BASE Levy	1110(c)	33,376.46		
District Tax Levy			1110	47,447.00
Total Estimated Revenues to Fund Adopted Budget			0004	134,310.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

11 Dawson

Submit ID: 0215-64455270

0215 Bloomfield Elem

10 Transportation Fund

Adopted Budget	0001	897.27

Budget Uses

Expenditure Budget	0002	897.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	897.27
Fund Balance for Budget	TFS48	897.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	897.27

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	897.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

11 Dawson

Submit ID: 0215-64455270

0215 Bloomfield Elem

13 Tuition Fund

Adopted Budget	0001	4,223.55

Budget Uses

Expenditure Budget	0002	4,223.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,223.55
Unreserved Fund Balance Reappropriated	0970	4,223.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,223.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64455270

14 Retirement Fund

Adopted Budget	0001	14,146.16

Budget Uses

Expenditure Budget	0002	14,146.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,146.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,146.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,146.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	451.19

Budget Uses

Expenditure Budget	0002	451.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	95.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	451.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64455270

29 Flexibility Fund

Adopted Budget	0001	513,991.68

Budget Uses

Expenditure Budget	0002	513,991.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	513,991.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	513,991.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	513,991.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64455270

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-28839390

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	191	N/A	6,665,556

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

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

Certification

District Clerk: Roger Heimbigner

(Signature) (Date)

Chairperson, School Trustees: Megan Loveridge

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0968-28839390

0968 Blue Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,388,634.31	135,127.31	10%	9.73%	0.00	929,221.92	459,412.39	68.92
10 Transportation	44,000.00	8,800.00	20%	20.00%	4,304.67	13,200.00	26,495.33	3.97
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	114,455.00		N/A		5,852.38	0.00	108,602.62	16.29
14 Retirement	156,378.00	31,275.60	20%	20.00%	29,297.76	127,080.24		
17 Adult Education	40,655.00	14,229.25	35%	35.00%	18,899.88	0.00	21,755.12	3.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,716.19	0.00	N/A	0.00%	40,652.17	1,064.02	0.00	0.00
29 Flexibility	6.69	0.00	N/A	0.00%	6.69	0.00	0.00	0.00
61 Building Reserve	184,953.53	0.00	N/A	0.00%	149,053.53	21,205.00	14,695.00	2.20
Total of All Funds	1,970,798.72	189,432.16			248,067.08	1,091,771.18	630,960.46	94.64

50 Debt Service Tax Jurisdiction								
3	3,500.00	0.00	20-9-438	0.00%	1,171.69	0.00	2,328.31	0.35

Budget Report
FY 2024

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-28839390

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLUE CREEK K-6 191

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

A.	Direct State Aid	(I-A)	546,730.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,405.00
D.	At Risk Student	(I-D)	1,862.64
E.	Indian Education For All	(I-E)	4,566.81
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	4,371.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,145.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,817.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,151.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	190
B.	BASE Budget Limit	(II-B)	1,085,516.96
C.	Maximum Budget Limit	(II-C)	1,354,454.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	219,798.62
E.	Adopted Budget	(II-E)	1,305,315.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,118,835.69
H.	Maximum Budget Limit	(II-H)	1,395,835.68
I.	Highest Budget Without a Vote	(II-I)	1,338,634.31
J.	Highest Budget	(II-J)	1,395,835.68
K.	Highest Voted Amount	(II-K)	57,201.37
L.	Amount Approved on Ballot by Voters	(II-L)	50,000.00
M.	Adopted Budget	(II-M)	1,388,634.31

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

A.	Operating Reserve (961)	(III-A)		135,127.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		135,127.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,388,634.31
1.	BASE Budget Limit	(V-A1)	1,118,835.69	
2.	Over-BASE Budget	(V-A2)	269,798.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		546,730.17
1.	Direct State Aid Paid By State	(V-B1)	546,730.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,405.00
D.	At Risk Student	(V-D)		1,862.64
E.	Indian Education For All	(V-E)		4,566.81
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		4,371.99
H.	Special Education Allowable Cost Payment	(V-H)		44,145.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,474.95
1.	Actual Non-Levy Revenue	(V-J1)	3,474.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		449,868.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	260,254.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	189,613.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,118,835.69

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		269,798.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		269,798.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.48
1.	District Property Tax Levy Mills	(V-U1)	40.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.92

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

Budget Report
FY 2024

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-28839390

01 General Fund

Adopted Budget	0001	1,388,634.31

Budget Uses

Expenditure Budget	0002	1,388,634.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	546,730.17
Quality Educator	3111	62,405.00
At Risk Student	3112	1,862.64
Indian Education For All	3113	4,566.81
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	44,145.92
Data For Achievement	3116	4,371.99
State - Guaranteed Tax Base Aid	3120	260,254.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,034.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	440.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	189,613.77		
Over-BASE Levy	1110(c)	269,798.62		
District Tax Levy			1110	459,412.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,388,634.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	44,000.00

Budget Uses

Expenditure Budget	0002	44,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,200.00
Contingency	0006	0.00
Over-Schedule	0011	30,800.00
Fund Balance for Budget	TFS48	13,104.67
Operating Reserve	0961	8,800.00
Unreserved Fund Balance Reappropriated	0970	4,304.67

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,600.00
State - On-Schedule Transportation Reimbursement	3210	6,600.00
District Tax Levy	1110	26,495.33
District Mills	999	3.97
Total Estimated Revenues to Fund Adopted Budget	0004	44,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	114,455.00

Budget Uses

Expenditure Budget	0002	114,455.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,852.38
Unreserved Fund Balance Reappropriated	0970	5,852.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	108,602.62
District Mills	999	16.29
Total Estimated Revenues to Fund Adopted Budget	0004	114,455.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	156,378.00

Budget Uses

Expenditure Budget	0002	156,378.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,573.36
Operating Reserve	0961	31,275.60
Unreserved Fund Balance Reappropriated	0970	29,297.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,080.24
Total Estimated Revenues to Fund Adopted Budget	0004	156,378.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,655.00

Budget Uses

Expenditure Budget	0002	40,655.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,129.13
Operating Reserve	0961	14,229.25
Unreserved Fund Balance Reappropriated	0970	18,899.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,755.12
District Mills	999	3.26
Total Estimated Revenues to Fund Adopted Budget	0004	40,655.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	41,716.19

Budget Uses

Expenditure Budget	0002	41,716.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,652.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,652.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,064.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,716.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.69

Budget Uses

Expenditure Budget	0002	6.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-28839390

50 Debt Service Fund

3

Taxable Value		6,665,556.00
Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,171.69
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,171.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,328.31
Jurisdiction Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
Elementary	3,500.00
Total SID Requirements	3,500.00

Total Debt Service Requirements	0002	3,500.00

Budget Report
FY 2024

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-28839390

61 Building Reserve Fund

Adopted Budget		0001	184,953.53

Budget Uses

Expenditure Budget		0002	184,953.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	149,053.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	149,053.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,205.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,695.00	
District Tax Levy		1110	14,695.00
District Mills		999	2.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.20
Total Estimated Revenues to Fund Adopted Budget		0004	184,953.53

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	373	N/A	8,265,228

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

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

Certification

District Clerk: Carrie Ruff

(Signature) (Date)

Chairperson, School Trustees: Laurie Gendrow

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,833,072.79	284,394.13	10%	10.04%	2,553.59	2,204,107.40	626,411.80	75.80
10 Transportation	353,013.00	70,602.60	20%	20.00%	13,784.56	37,826.80	301,401.64	36.47
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	97,709.00		N/A		1,821.71	0.00	95,887.29	11.60
14 Retirement	424,228.00	84,845.60	20%	20.00%	27,593.12	396,634.88		
17 Adult Education	27,957.59	0.00	35%	0.00%	27,957.59	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	110,581.02	0.00	N/A	0.00%	46,266.61	2,325.20	61,989.21	7.50
29 Flexibility	9,464.69	0.00	N/A	0.00%	9,464.69	0.00	0.00	0.00
61 Building Reserve	139,857.51	0.00	N/A	0.00%	84,817.51	37,038.54	18,001.46	2.18
Total of All Funds	3,995,883.60	439,842.33			214,259.38	2,677,932.82	1,103,691.40	133.55

50 Debt Service **Tax Jurisdiction**								
32-0590	34,839.82	16,923.88	20-9-438	48.58%	0.00	0.00	34,839.82	4.22

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BONNER K-6	287
M1	BONNER 7-8	86

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

A.	Direct State Aid	(I-A)	1,160,459.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	142,418.91
D.	At Risk Student	(I-D)	15,211.35
E.	Indian Education For All	(I-E)	8,918.43
F.	American Indian Achievement Gap	(I-F)	3,995.00
G.	Data For Achievement	(I-G)	8,537.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	129,541.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,172.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,971.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	364
B.	BASE Budget Limit	(II-B)	2,339,606.29
C.	Maximum Budget Limit	(II-C)	2,920,339.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	388,078.94
E.	Adopted Budget	(II-E)	2,727,685.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,444,993.85
H.	Maximum Budget Limit	(II-H)	3,053,443.26
I.	Highest Budget Without a Vote	(II-I)	2,833,072.79
J.	Highest Budget	(II-J)	3,053,443.26
K.	Highest Voted Amount	(II-K)	220,370.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,833,072.79

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

A.	Operating Reserve (961)	(III-A)		283,307.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,086.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,086.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,553.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,553.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		286,947.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,833,072.79
1.	BASE Budget Limit	(V-A1)	2,444,993.85	
2.	Over-BASE Budget	(V-A2)	388,078.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,160,459.96
1.	Direct State Aid Paid By State	(V-B1)	1,160,459.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		142,418.91
D.	At Risk Student	(V-D)		15,211.35
E.	Indian Education For All	(V-E)		8,918.43
F.	American Indian Achievement Gap	(V-F)		3,995.00
G.	Data For Achievement	(V-G)		8,537.97
H.	Special Education Allowable Cost Payment	(V-H)		129,541.05
I.	Remaining Fund Balance Available	(V-I)		2,553.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,611.38
1.	Actual Non-Levy Revenue	(V-J1)	14,611.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		958,746.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	720,413.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	238,332.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,444,993.85

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		388,078.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		388,078.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.95
1.	District Property Tax Levy Mills	(V-U1)	46.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.80

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

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

01 General Fund

Adopted Budget	0001	2,833,072.79

Budget Uses

Expenditure Budget	0002	2,833,072.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,553.59
Direct State Aid	3110	1,160,459.96
Quality Educator	3111	142,418.91
At Risk Student	3112	15,211.35
Indian Education For All	3113	8,918.43
American Indian Achievement Gap	3114	3,995.00
State Special Education Allowable Cost Payment to Districts	3115	129,541.05
Data For Achievement	3116	8,537.97
State - Guaranteed Tax Base Aid	3120	720,413.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,454.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	157.13
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	238,332.86		
Over-BASE Levy	1110(c)	388,078.94		
District Tax Levy			1110	626,411.80
Total Estimated Revenues to Fund Adopted Budget			0004	2,833,072.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	353,013.00

Budget Uses

Expenditure Budget	0002	353,013.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,388.00
Contingency	0006	3,438.80
Over-Schedule	0011	315,186.20
Fund Balance for Budget	TFS48	84,387.16
Operating Reserve	0961	70,602.60
Unreserved Fund Balance Reappropriated	0970	13,784.56

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,913.40
State - On-Schedule Transportation Reimbursement	3210	18,913.40
District Tax Levy	1110	301,401.64
District Mills	999	36.47
Total Estimated Revenues to Fund Adopted Budget	0004	353,013.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

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13 Tuition Fund

Adopted Budget	0001	97,709.00

Budget Uses

Expenditure Budget	0002	97,709.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,821.71
Unreserved Fund Balance Reappropriated	0970	1,821.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	95,887.29
District Mills	999	11.60
Total Estimated Revenues to Fund Adopted Budget	0004	97,709.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

14 Retirement Fund

Adopted Budget	0001	424,228.00

Budget Uses

Expenditure Budget	0002	424,228.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,438.72
Operating Reserve	0961	84,845.60
Unreserved Fund Balance Reappropriated	0970	27,593.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	396,634.88
Total Estimated Revenues to Fund Adopted Budget	0004	424,228.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	27,957.59

Budget Uses

Expenditure Budget	0002	27,957.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,957.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,957.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,957.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2024

32 Missoula

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28 Technology Fund

Adopted Budget	0001	110,581.02

Budget Uses

Expenditure Budget	0002	110,581.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,266.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,266.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,325.20
District Tax Levy	1110	61,989.21
District Mills	999	7.50
Total Estimated Revenues to Fund Adopted Budget	0004	110,581.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,464.69

Budget Uses

Expenditure Budget	0002	9,464.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,464.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,464.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,464.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

50 Debt Service Fund

32-0590

Taxable Value		8,265,228.00
Adopted Budget	0001	34,839.82

Budget Uses

Expenditure Budget	0002	34,839.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,923.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	16,923.88
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,839.82
Jurisdiction Mills	999	4.22
Total Estimated Revenues to Fund Adopted Budget	0004	34,839.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	09/01/2015	06/15/2030	346,000.00	151,921.92	24,265.14	10,574.68	0.00
Total Bond Requirements							34,839.82
Total Debt Service Requirements						0002	34,839.82

Budget Report
FY 2024

32 Missoula

0590 Bonner Elem

Submit ID: 0590-92681824

61 Building Reserve Fund

Adopted Budget		0001	139,857.51

Budget Uses

Expenditure Budget		0002	139,857.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,817.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,817.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,038.54
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,001.46	
District Tax Levy		1110	18,001.46
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	139,857.51

Budget Report
FY 2024

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-56310639

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	228	N/A	5,994,420

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Carrie Harris

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-56310639

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,851,516.40	106,261.51	10%	5.74%	0.00	1,396,317.18	455,199.22	75.94
10 Transportation	229,307.30	36,236.17	20%	15.80%	0.00	37,797.54	191,509.76	31.95
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	150,931.12		N/A		2,538.82	0.00	148,392.30	24.76
14 Retirement	299,390.74	18,221.94	20%	6.09%	0.00	299,390.74		
17 Adult Education	20,130.55	7,045.69	35%	35.00%	4,084.86	0.00	16,045.69	2.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,503.28	3,873.62	N/A	10.61%	0.00	1,503.28	35,000.00	5.84
29 Flexibility	14,701.65	15.28	N/A	0.10%	0.00	14,701.65	0.00	0.00
61 Building Reserve	36,668.37	799.72	N/A	2.18%	0.00	23,148.58	13,519.79	2.26
Total of All Funds	2,639,149.41	172,453.93			6,623.68	1,772,858.97	859,666.76	143.43

50 Debt Service **Tax Jurisdiction**								
sd7	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-56310639

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOULDER K-6	180
M1	BOULDER 7-8	48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	735,946.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,996.02
D.	At Risk Student	(I-D)	7,895.62
E.	Indian Education For All	(I-E)	5,451.48
F.	American Indian Achievement Gap	(I-F)	3,760.00
G.	Data For Achievement	(I-G)	5,218.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	116,846.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,719.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,909.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	197
B.	BASE Budget Limit	(II-B)	1,334,425.01
C.	Maximum Budget Limit	(II-C)	1,670,942.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	254,791.29
E.	Adopted Budget	(II-E)	1,611,416.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,580,725.11
H.	Maximum Budget Limit	(II-H)	1,987,147.08
I.	Highest Budget Without a Vote	(II-I)	1,851,516.40
J.	Highest Budget	(II-J)	1,987,147.08
K.	Highest Voted Amount	(II-K)	135,630.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,851,516.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,261.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,261.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,851,516.40
1.	BASE Budget Limit	(V-A1)	1,580,725.11	
2.	Over-BASE Budget	(V-A2)	270,791.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		735,946.61
1.	Direct State Aid Paid By State	(V-B1)	735,946.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,996.02
D.	At Risk Student	(V-D)		7,895.62
E.	Indian Education For All	(V-E)		5,451.48
F.	American Indian Achievement Gap	(V-F)		3,760.00
G.	Data For Achievement	(V-G)		5,218.92
H.	Special Education Allowable Cost Payment	(V-H)		116,846.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		525.15
1.	Actual Non-Levy Revenue	(V-J1)	525.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		632,084.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	431,676.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	200,407.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,580,725.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	16,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		254,791.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,791.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.50
1.	District Property Tax Levy Mills	(V-U1)	42.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-56310639

01 General Fund

Adopted Budget	0001	1,851,516.40

Budget Uses

Expenditure Budget	0002	1,851,516.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	735,946.61
Quality Educator	3111	72,996.02
At Risk Student	3112	7,895.62
Indian Education For All	3113	5,451.48
American Indian Achievement Gap	3114	3,760.00
State Special Education Allowable Cost Payment to Districts	3115	116,846.42
Data For Achievement	3116	5,218.92
State - Guaranteed Tax Base Aid	3120	431,676.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	525.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	200,407.93		
Over-BASE Levy	1110(c)	254,791.29		
District Tax Levy			1110	455,199.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,851,516.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	229,307.30

Budget Uses

Expenditure Budget	0002	229,307.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,361.40
Contingency	0006	3,436.14
Over-Schedule	0011	191,509.76
Fund Balance for Budget	TFS48	36,236.17
Operating Reserve	0961	36,236.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,898.77
State - On-Schedule Transportation Reimbursement	3210	18,898.77
District Tax Levy	1110	191,509.76
District Mills	999	31.95
Total Estimated Revenues to Fund Adopted Budget	0004	229,307.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	150,931.12

Budget Uses

Expenditure Budget	0002	150,931.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,538.82
Unreserved Fund Balance Reappropriated	0970	2,538.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	148,392.30
District Mills	999	24.76
Total Estimated Revenues to Fund Adopted Budget	0004	150,931.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	299,390.74

Budget Uses

Expenditure Budget	0002	299,390.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,221.94
Operating Reserve	0961	18,221.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	299,390.74
Total Estimated Revenues to Fund Adopted Budget	0004	299,390.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,130.55

Budget Uses

Expenditure Budget	0002	20,130.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,130.55
Operating Reserve	0961	7,045.69
Unreserved Fund Balance Reappropriated	0970	4,084.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,045.69
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	20,130.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,503.28

Budget Uses

Expenditure Budget	0002	36,503.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,873.62
Operating Reserve	0961	3,873.62
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,503.28
District Tax Levy	1110	35,000.00
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	36,503.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,701.65

Budget Uses

Expenditure Budget	0002	14,701.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15.28
Operating Reserve	0961	15.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	14,701.65
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,701.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
sd7

Taxable Value		5,994,420.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	36,668.37

Budget Uses

Expenditure Budget		0002	36,668.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	799.72
Operating Reserve		0961	799.72
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,148.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,519.79	
District Tax Levy		1110	13,519.79
District Mills		999	2.26
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.26
Total Estimated Revenues to Fund Adopted Budget		0004	36,668.37

Budget Report
FY 2024

21 Hill

0425 Box Elder Elem

Submit ID: 0425-11192062

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 309	N/A	1,503,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Alvina Cochran

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

0425 Box Elder Elem

Submit ID: 0425-11192062

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,023,700.88	161,314.12	10%	7.97%	0.00	1,977,483.83	46,217.05	30.76
10 Transportation	145,000.00	9,255.66	20%	6.38%	0.00	55,000.00	90,000.00	59.87
11 Bus Depreciation Reserve	383,752.96	0.00	N/A	0.00%	274,692.96	0.00	109,060.00	72.55
13 Tuition	5,000.00		N/A		4,994.73	0.00	5.27	0.00
14 Retirement	523,979.00	95,691.33	20%	18.26%	451.47	523,527.53		
17 Adult Education	2,500.00	875.00	35%	35.00%	1,638.71	0.00	861.29	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,924.55	0.00	N/A	0.00%	0.00	1,924.55	0.00	0.00
29 Flexibility	0.00	40.28	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,085,857.39	267,176.39			281,777.87	2,557,935.91	246,143.61	163.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

0425 Box Elder Elem

Submit ID: 0425-11192062

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOX ELDER K-6	242	*
M1	BOX ELDER 7-8	67	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	970,815.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	95,436.86
D.	At Risk Student	(I-D)	32,527.15
E.	Indian Education For All	(I-E)	7,388.19
F.	American Indian Achievement Gap	(I-F)	70,970.00
G.	Data For Achievement	(I-G)	7,073.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,496.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,831.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,245.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	306
B.	BASE Budget Limit	(II-B)	1,969,391.43
C.	Maximum Budget Limit	(II-C)	2,425,930.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,969,391.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,023,700.88
H.	Maximum Budget Limit	(II-H)	2,496,067.07
I.	Highest Budget Without a Vote	(II-I)	2,023,700.88
J.	Highest Budget	(II-J)	2,496,067.07
K.	Highest Voted Amount	(II-K)	472,366.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,023,700.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		161,314.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		161,314.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,023,700.88
1.	BASE Budget Limit	(V-A1)	2,023,700.88	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		970,815.74
1.	Direct State Aid Paid By State	(V-B1)	970,815.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		95,436.86
D.	At Risk Student	(V-D)		32,527.15
E.	Indian Education For All	(V-E)		7,388.19
F.	American Indian Achievement Gap	(V-F)		70,970.00
G.	Data For Achievement	(V-G)		7,073.01
H.	Special Education Allowable Cost Payment	(V-H)		47,496.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		791,993.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	745,776.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,217.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,023,700.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

0425 Box Elder Elem

Submit ID: 0425-11192062

01 General Fund

Adopted Budget	0001	2,023,700.88

Budget Uses

Expenditure Budget	0002	2,023,700.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	970,815.74
Quality Educator	3111	95,436.86
At Risk Student	3112	32,527.15
Indian Education For All	3113	7,388.19
American Indian Achievement Gap	3114	70,970.00
State Special Education Allowable Cost Payment to Districts	3115	47,496.68
Data For Achievement	3116	7,073.01
State - Guaranteed Tax Base Aid	3120	745,776.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,217.05		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	46,217.05
Total Estimated Revenues to Fund Adopted Budget			0004	2,023,700.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,000.00
Contingency	0006	5,000.00
Over-Schedule	0011	90,000.00
Fund Balance for Budget	TFS48	9,255.66
Operating Reserve	0961	9,255.66
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,500.00
State - On-Schedule Transportation Reimbursement	3210	27,500.00
District Tax Levy	1110	90,000.00
District Mills	999	59.87
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0425 Box Elder Elem

Submit ID: 0425-11192062

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	383,752.96

Budget Uses

Expenditure Budget	0002	383,752.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	274,692.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	274,692.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	109,060.00
District Mills	999	72.55
Total Estimated Revenues to Fund Adopted Budget	0004	383,752.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 GM Micro Bird 4X4	2022	46,000.00	9,200.00	9,200.00	9,200.00
2ND Bluebird All American	2022	57,250.00	11,450.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	11,450.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S	2021	57,250.00	22,900.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S #2	2021	57,250.00	22,900.00	11,450.00	11,450.00
2021 Bluebird bus	2020	55,750.00	33,450.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	51,750.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	81,750.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	64,560.00	10,760.00	10,760.00
2017 Bluebird All American	2016	54,500.00	76,300.00	10,900.00	5,450.00
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.41	87,639.62	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 BLUE BIRD	2005	41,500.00	62,250.00	N/A	NA
Total					109,060.00

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,994.73
Unreserved Fund Balance Reappropriated	0970	4,994.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5.27
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	523,979.00

Budget Uses

Expenditure Budget	0002	523,979.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,142.80
Operating Reserve	0961	95,691.33
Unreserved Fund Balance Reappropriated	0970	451.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	523,527.53
Total Estimated Revenues to Fund Adopted Budget	0004	523,979.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,500.00

Budget Uses

Expenditure Budget	0002	2,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,513.71
Operating Reserve	0961	875.00
Unreserved Fund Balance Reappropriated	0970	1,638.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	861.29
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,924.55

Budget Uses

Expenditure Budget	0002	1,924.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,924.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,924.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.28
Operating Reserve	0961	40.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0425 Box Elder Elem

Submit ID: 0425-11192062

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

21 Hill

0426 Box Elder H S

Submit ID: 0426-70512514

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	109	1,503,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Alvina Cochran

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

0426 Box Elder H S

Submit ID: 0426-70512514

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,067,266.02	75,112.54	10%	7.04%	0.00	1,042,967.68	24,298.34	16.22
10 Transportation	135,000.00	697.33	20%	0.52%	0.00	55,000.00	80,000.00	53.22
11 Bus Depreciation Reserve	406,581.64	0.00	N/A	0.00%	297,521.64	0.00	109,060.00	72.55
13 Tuition	5,000.00		N/A		3,500.93	0.00	1,499.07	1.00
14 Retirement	225,384.75	320.76	20%	0.14%	0.00	225,384.75		
17 Adult Education	3,500.00	1,225.00	35%	35.00%	2,814.98	0.00	685.02	0.46
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,014.98	0.00	N/A	0.00%	0.00	1,014.98	0.00	0.00
29 Flexibility	0.00	8.60	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,843,747.39	77,364.23			303,837.55	1,324,367.41	215,542.43	143.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

0426 Box Elder H S

Submit ID: 0426-70512514

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOX ELDER HS 9-12 109 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	534,209.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,218.34
D.	At Risk Student	(I-D)	11,030.00
E.	Indian Education For All	(I-E)	2,606.19
F.	American Indian Achievement Gap	(I-F)	24,910.00
G.	Data For Achievement	(I-G)	2,495.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,932.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,551.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,189.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	112
B.	BASE Budget Limit	(II-B)	1,078,645.26
C.	Maximum Budget Limit	(II-C)	1,334,882.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,078,645.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,067,266.02
H.	Maximum Budget Limit	(II-H)	1,322,776.46
I.	Highest Budget Without a Vote	(II-I)	1,067,266.02
J.	Highest Budget	(II-J)	1,322,776.46
K.	Highest Voted Amount	(II-K)	255,510.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,067,266.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,112.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		75,112.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,067,266.02
1.	BASE Budget Limit	(V-A1)	1,067,266.02	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		534,209.70
1.	Direct State Aid Paid By State	(V-B1)	534,209.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,218.34
D.	At Risk Student	(V-D)		11,030.00
E.	Indian Education For All	(V-E)		2,606.19
F.	American Indian Achievement Gap	(V-F)		24,910.00
G.	Data For Achievement	(V-G)		2,495.01
H.	Special Education Allowable Cost Payment	(V-H)		21,932.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		432,863.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	408,565.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,298.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,067,266.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.22
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

0426 Box Elder H S

Submit ID: 0426-70512514

01 General Fund

Adopted Budget	0001	1,067,266.02

Budget Uses

Expenditure Budget	0002	1,067,266.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	534,209.70
Quality Educator	3111	37,218.34
At Risk Student	3112	11,030.00
Indian Education For All	3113	2,606.19
American Indian Achievement Gap	3114	24,910.00
State Special Education Allowable Cost Payment to Districts	3115	21,932.86
Data For Achievement	3116	2,495.01
State - Guaranteed Tax Base Aid	3120	408,565.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,298.34		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	24,298.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,067,266.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,000.00
Contingency	0006	5,000.00
Over-Schedule	0011	80,000.00
Fund Balance for Budget	TFS48	697.33
Operating Reserve	0961	697.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,500.00
State - On-Schedule Transportation Reimbursement	3210	27,500.00
District Tax Levy	1110	80,000.00
District Mills	999	53.22
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0426 Box Elder H S

Submit ID: 0426-70512514

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	406,581.64

Budget Uses

Expenditure Budget	0002	406,581.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	297,521.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	297,521.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	109,060.00
District Mills	999	72.55
Total Estimated Revenues to Fund Adopted Budget	0004	406,581.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 GM Micro Bird 4X4	2022	46,000.00	9,200.00	9,200.00	9,200.00
2ND Bluebird All American	2022	57,250.00	11,450.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	11,450.00	11,450.00	11,450.00
2022 Bluebird T3 FE #2	2021	57,250.00	22,900.00	11,450.00	11,450.00
2022 Bluebird T3FE	2021	57,250.00	22,900.00	11,450.00	11,450.00
2020 Bluebird bus	2020	55,750.00	33,450.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	51,750.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	81,750.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	64,560.00	10,760.00	10,760.00
2017 Bluebird All American	2016	54,500.00	76,300.00	10,900.00	5,450.00
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.40	87,639.60	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 Bluebird	2005	41,500.00	62,250.00	N/A	NA
Total					109,060.00

Budget Report
FY 2024

21 Hill

0426 Box Elder H S

Submit ID: 0426-70512514

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,500.93
Unreserved Fund Balance Reappropriated	0970	3,500.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,499.07
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	225,384.75

Budget Uses

Expenditure Budget	0002	225,384.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	320.76
Operating Reserve	0961	320.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,384.75
Total Estimated Revenues to Fund Adopted Budget	0004	225,384.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,039.98
Operating Reserve	0961	1,225.00
Unreserved Fund Balance Reappropriated	0970	2,814.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	685.02
District Mills	999	0.46
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,014.98

Budget Uses

Expenditure Budget	0002	1,014.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,014.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,014.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.60
Operating Reserve	0961	8.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-20774703

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4,840	N/A	357,169,589

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: GREG NEIL

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0350-20774703

0350 Bozeman Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	35,996,164.00	3,614,001.64	10%	10.04%	0.00	20,790,311.01	15,205,852.99	42.58
10 Transportation	3,285,904.00	657,180.80	20%	20.00%	53,125.27	498,422.78	2,734,355.95	7.66
11 Bus Depreciation Reserve	310,775.00	0.00	N/A	0.00%	310,275.06	499.94	0.00	0.00
13 Tuition	551,109.00		N/A		248,896.62	0.00	302,212.38	0.85
14 Retirement	6,200,000.00	1,240,000.00	20%	20.00%	321,326.27	5,878,673.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,527,985.00	0.00	N/A	0.00%	784,246.09	28,939.53	714,799.38	2.00
29 Flexibility	3,820.00	0.00	N/A	0.00%	0.00	3,820.00	0.00	0.00
61 Building Reserve	7,503,704.00	0.00	N/A	0.00%	3,516,145.39	88,643.32	3,898,915.29	10.92
Total of All Funds	55,379,461.00	5,511,182.44			5,234,014.70	27,289,310.31	22,856,135.99	64.01

50 Debt Service Tax Jurisdiction								
2006	5,623,987.00	0.00	20-9-438	0.00%	905,596.36	4,000.00	4,714,390.64	13.20

Budget Report
FY 2024

16 Gallatin

Submit ID: 0350-20774703

0350 Bozeman Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,724
M1	BOZEMAN 7-8	1,116

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	13,976,913.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,421,322.02
D.	At Risk Student	(I-D)	79,958.77
E.	Indian Education For All	(I-E)	115,724.40
F.	American Indian Achievement Gap	(I-F)	34,780.00
G.	Data For Achievement	(I-G)	110,787.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,482,663.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	155,835.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,908
B.	BASE Budget Limit	(II-B)	28,410,266.04
C.	Maximum Budget Limit	(II-C)	35,492,152.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,081,885.96
E.	Adopted Budget	(II-E)	35,492,152.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	28,852,913.02
H.	Maximum Budget Limit	(II-H)	35,996,164.01
I.	Highest Budget Without a Vote	(II-I)	35,996,164.01
J.	Highest Budget	(II-J)	35,996,164.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	35,996,164.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,599,616.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		14,385.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	14,385.24	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,614,001.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		35,996,164.00
1.	BASE Budget Limit	(V-A1)	28,852,913.02	
2.	Over-BASE Budget	(V-A2)	7,143,250.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		13,976,913.92
1.	Direct State Aid Paid By State	(V-B1)	13,976,913.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,421,322.02
D.	At Risk Student	(V-D)		79,958.77
E.	Indian Education For All	(V-E)		115,724.40
F.	American Indian Achievement Gap	(V-F)		34,780.00
G.	Data For Achievement	(V-G)		110,787.60
H.	Special Education Allowable Cost Payment	(V-H)		1,482,663.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,406.29
1.	Actual Non-Levy Revenue	(V-J1)	49,406.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,581,356.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,518,754.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,062,602.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		28,852,913.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,143,250.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,143,250.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.00
1.	District Property Tax Levy Mills	(V-U1)	20.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-20774703

01 General Fund

Adopted Budget	0001	35,996,164.00

Budget Uses

Expenditure Budget	0002	35,996,164.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	13,976,913.92
Quality Educator	3111	1,421,322.02
At Risk Student	3112	79,958.77
Indian Education For All	3113	115,724.40
American Indian Achievement Gap	3114	34,780.00
State Special Education Allowable Cost Payment to Districts	3115	1,482,663.71
Data For Achievement	3116	110,787.60
State - Guaranteed Tax Base Aid	3120	3,518,754.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	49,406.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,062,602.01		
Over-BASE Levy	1110(c)	7,143,250.98		
District Tax Levy			1110	15,205,852.99
Total Estimated Revenues to Fund Adopted Budget			0004	35,996,164.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0350-20774703

0350 Bozeman Elem

10 Transportation Fund

Adopted Budget	0001	3,285,904.00

Budget Uses

Expenditure Budget	0002	3,232,779.00
Add To Fund Balance	0003	53,125.00

Transportation Schedule Data

On-Schedule	0005	451,748.21
Contingency	0006	45,174.82
Over-Schedule	0011	2,788,980.97
Fund Balance for Budget	TFS48	710,306.07
Operating Reserve	0961	657,180.80
Unreserved Fund Balance Reappropriated	0970	53,125.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,499.75
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	248,461.51
State - On-Schedule Transportation Reimbursement	3210	248,461.52
District Tax Levy	1110	2,734,355.95
District Mills	999	7.66
Total Estimated Revenues to Fund Adopted Budget	0004	3,285,904.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	310,775.00

Budget Uses

Expenditure Budget	0002	499.94
Add To Fund Balance	0003	310,275.06
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,275.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,275.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.94
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	310,775.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-20774703

13 Tuition Fund

Adopted Budget	0001	551,109.00

Budget Uses

Expenditure Budget	0002	551,109.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	248,896.62
Unreserved Fund Balance Reappropriated	0970	248,896.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	302,212.38
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	551,109.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-20774703

14 Retirement Fund

Adopted Budget	0001	6,200,000.00

Budget Uses

Expenditure Budget	0002	6,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,561,326.27
Operating Reserve	0961	1,240,000.00
Unreserved Fund Balance Reappropriated	0970	321,326.27

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,877,173.73
Total Estimated Revenues to Fund Adopted Budget	0004	6,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,527,985.00

Budget Uses

Expenditure Budget	0002	1,527,985.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	784,246.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	784,246.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.27
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,439.26
District Tax Levy	1110	714,799.38
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,527,985.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,820.00

Budget Uses

Expenditure Budget	0002	3,820.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.80
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,819.20
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,820.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0350 Bozeman Elem

Submit ID: 0350-20774703

50 Debt Service Fund

Budget Report
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2006

Taxable Value		357,169,589.00
Adopted Budget	0001	5,623,987.00

Budget Uses

Expenditure Budget	0002	5,623,987.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	863,000.00
Fund Balance for Budget	TFS48	42,596.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,596.36
TIF Fund Balance Reappropriated	0973	863,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,714,390.64
Jurisdiction Mills	999	13.20
Total Estimated Revenues to Fund Adopted Budget	0004	5,623,987.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	4,570,000.00	500,000.00	152,100.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	1,945,000.00	930,000.00	92,137.50	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	815,000.00	385,000.00	38,450.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	4,805,000.00	1,070,000.00	220,700.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	14,310,000.00	1,015,000.00	626,800.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	7,850,000.00	170,000.00	320,800.00	500.00

Total Bond Requirements 5,523,987.50

SIDs

Issue Type	Amount
Elementary	99,999.50

Total SID Requirements 99,999.50

Total Debt Service Requirements 0002 5,623,987.00

Budget Report
FY 2024

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0350 Bozeman Elem

Submit ID: 0350-20774703

61 Building Reserve Fund

Adopted Budget		0001	7,503,704.00

Budget Uses

Expenditure Budget		0002	7,503,704.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,516,145.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,516,145.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,000.61
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	84,642.71
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,428,678.00	
Building Reserve Permissive Levy	1110(b)	470,237.29	
District Tax Levy		1110	3,898,915.29
District Mills		999	10.92
Building Reserve Voted Mills		0134	9.60
Building Reserve Permissive Mills		0135	1.32
Total Estimated Revenues to Fund Adopted Budget		0004	7,503,704.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	12,000,000.00	6	612	6,927,036.30	2,000,000.00	2,000,000.00
05/02/2023	1,428,678.00	0	611	0.00	1,428,678.00	1,428,678.00
Total						3,428,678.00

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	2,707	433,828,230

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: GREG NEIL

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	23,107,388.00	2,310,738.80	10%	10.00%	0.09	13,018,073.18	10,089,314.73	23.26
10 Transportation	1,652,986.00	330,597.20	20%	20.00%	130,946.91	291,024.42	1,231,014.67	2.84
11 Bus Depreciation Reserve	311,045.00	0.00	N/A	0.00%	310,544.69	500.31	0.00	0.00
13 Tuition	681,162.00		N/A		399,005.10	0.00	282,156.90	0.65
14 Retirement	4,200,000.00	662,355.56	20%	15.77%	0.00	4,200,000.00		
17 Adult Education	876,526.00	144,932.33	35%	16.53%	0.00	11,000.00	865,526.00	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	794,594.00	0.00	N/A	0.00%	341,610.28	19,155.49	433,828.23	1.00
29 Flexibility	45,628.00	0.00	N/A	0.00%	22,538.66	23,089.34	0.00	0.00
61 Building Reserve	12,344,172.00	0.00	N/A	0.00%	8,944,277.44	53,196.58	3,346,697.98	7.72
Total of All Funds	44,013,501.00	3,448,623.89			10,148,923.17	17,616,039.32	16,248,538.51	37.47

50 Debt Service **Tax Jurisdiction**								
2006	2,894,351.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,892,851.00	5.35
2017A	9,330,375.00	0.00	20-9-438	0.00%	788,712.03	1,500.00	8,540,162.97	19.69

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOZEMAN HS 9-12 2,707

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,404,764.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	775,462.36
D.	At Risk Student	(I-D)	36,344.92
E.	Indian Education For All	(I-E)	64,724.37
F.	American Indian Achievement Gap	(I-F)	15,980.00
G.	Data For Achievement	(I-G)	61,963.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	556,586.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	162,234.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,587
B.	BASE Budget Limit	(II-B)	17,186,173.23
C.	Maximum Budget Limit	(II-C)	21,417,282.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,231,108.77
E.	Adopted Budget	(II-E)	21,417,282.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,565,488.86
H.	Maximum Budget Limit	(II-H)	23,107,388.92
I.	Highest Budget Without a Vote	(II-I)	22,796,597.63
J.	Highest Budget	(II-J)	23,107,388.92
K.	Highest Voted Amount	(II-K)	310,791.29
L.	Amount Approved on Ballot by Voters	(II-L)	380,000.00
M.	Adopted Budget	(II-M)	23,107,388.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,175,317.45
B.	TIF Operating Reserve (962)	(III-B)		135,421.35
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.09
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.09	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,310,738.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,107,388.00
	1. BASE Budget Limit	(V-A1)	18,565,488.86	
	2. Over-BASE Budget	(V-A2)	4,541,899.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,404,764.45
	1. Direct State Aid Paid By State	(V-B1)	9,404,764.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		775,462.36
D.	At Risk Student	(V-D)		36,344.92
E.	Indian Education For All	(V-E)		64,724.37
F.	American Indian Achievement Gap	(V-F)		15,980.00
G.	Data For Achievement	(V-G)		61,963.23
H.	Special Education Allowable Cost Payment	(V-H)		556,586.27
I.	Remaining Fund Balance Available	(V-I)		0.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		27,274.72
	1. Actual Non-Levy Revenue	(V-J1)	27,274.72	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,622,388.45
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,074,972.86	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,547,415.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,565,488.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,541,899.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,541,899.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.79
U.	Over-BASE Mills	(V-U)		10.47
1.	District Property Tax Levy Mills	(V-U1)	10.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

01 General Fund

Adopted Budget	0001	23,107,388.00

Budget Uses

Expenditure Budget	0002	23,107,388.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	135,421.35

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.09
Direct State Aid	3110	9,404,764.45
Quality Educator	3111	775,462.36
At Risk Student	3112	36,344.92
Indian Education For All	3113	64,724.37
American Indian Achievement Gap	3114	15,980.00
State Special Education Allowable Cost Payment to Districts	3115	556,586.27
Data For Achievement	3116	61,963.23
State - Guaranteed Tax Base Aid	3120	2,074,972.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27,274.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,547,415.59		
Over-BASE Levy	1110(c)	4,541,899.14		
District Tax Levy			1110	10,089,314.73
Total Estimated Revenues to Fund Adopted Budget			0004	23,107,388.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,652,986.00

Budget Uses

Expenditure Budget	0002	1,652,986.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	264,112.80
Contingency	0006	26,411.28
Over-Schedule	0011	1,362,461.92
Fund Balance for Budget	TFS48	461,544.11
Operating Reserve	0961	330,597.20
Unreserved Fund Balance Reappropriated	0970	130,946.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.34
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	145,262.04
State - On-Schedule Transportation Reimbursement	3210	145,262.04
District Tax Levy	1110	1,231,014.67
District Mills	999	2.84
Total Estimated Revenues to Fund Adopted Budget	0004	1,652,986.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	311,045.00

Budget Uses

Expenditure Budget	0002	311,045.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,544.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,544.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.31
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	311,045.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

13 Tuition Fund

Adopted Budget	0001	681,162.00

Budget Uses

Expenditure Budget	0002	681,162.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	399,005.10
Unreserved Fund Balance Reappropriated	0970	399,005.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	282,156.90
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	681,162.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

14 Retirement Fund

Adopted Budget	0001	4,200,000.00

Budget Uses

Expenditure Budget	0002	4,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	662,355.56
Operating Reserve	0961	662,355.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,198,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	876,526.00

Budget Uses

Expenditure Budget	0002	876,526.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,932.33
Operating Reserve	0961	144,932.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	865,526.00
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	876,526.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	794,594.00

Budget Uses

Expenditure Budget	0002	794,594.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	341,610.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	341,610.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,499.62
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,655.87
District Tax Levy	1110	433,828.23
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	794,594.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	45,628.00

Budget Uses

Expenditure Budget	0002	23,089.00
Add To Fund Balance	0003	22,539.00
Fund Balance for Budget	TFS48	22,538.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,538.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.54
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	23,088.80
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,628.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

50 Debt Service Fund

2006

Taxable Value		540,532,489.00
Adopted Budget	0001	2,894,351.00

Budget Uses

Expenditure Budget	0002	2,894,351.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,892,851.00
Jurisdiction Mills	999	5.35
Total Estimated Revenues to Fund Adopted Budget	0004	2,894,351.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	2,015,000.00	955,000.00	108,400.00	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	2,140,000.00	1,010,000.00	114,900.00	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	1,340,000.00	645,000.00	59,550.00	500.00
Total Bond Requirements							2,894,350.00

SIDs

Issue Type	Amount
High School	1.00
Total SID Requirements	1.00

Total Debt Service Requirements	0002	2,894,351.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0351-39691202

0351 Bozeman H S

2017A

Taxable Value		433,828,230.00
Adopted Budget	0001	9,330,375.00

Budget Uses

Expenditure Budget	0002	9,330,375.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	749,999.55
Fund Balance for Budget	TFS48	38,712.48
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,712.48
TIF Fund Balance Reappropriated	0973	749,999.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,540,162.97
Jurisdiction Mills	999	19.69
Total Estimated Revenues to Fund Adopted Budget	0004	9,330,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	76,885,000.00	4,280,000.00	3,386,925.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	22,150,000.00	740,000.00	812,450.00	500.00
Total Bond Requirements							9,220,375.00

SIDs

Issue Type	Amount
High School	110,000.00
Total SID Requirements	110,000.00

Total Debt Service Requirements	0002	9,330,375.00

Budget Report
FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-39691202

61 Building Reserve Fund

Adopted Budget		0001	12,344,172.00

Budget Uses

Expenditure Budget		0002	12,344,172.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	274,830.90
Fund Balance for Budget		TFS48	8,669,446.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,669,446.54
TIF Fund Balance Reappropriated		0973	274,830.90

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	7,499.46
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,697.12
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,092,825.10	
Building Reserve Permissive Levy	1110(b)	253,872.88	
District Tax Levy		1110	3,346,697.98
District Mills		999	7.72
Building Reserve Voted Mills		0134	7.13
Building Reserve Permissive Mills		0135	0.59
Total Estimated Revenues to Fund Adopted Budget		0004	12,344,172.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	6,000,000.00	6	614	2,741,375.55	1,000,000.00	1,000,000.00
05/03/2022	9,000,000.00	6	612	1,257,966.10	1,500,000.00	1,500,000.00
05/02/2023	867,656.00	0	611	0.00	867,656.00	867,656.00
Total						3,367,656.00

Budget Report
FY 2024

05 Carbon

0059 Bridger K-12 Schools

Submit ID: 0059-53901399

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	149	57	12,980,505

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Betty Sweet

(Signature) (Date)

Chairperson, School Trustees: Brian Buessing

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

05 Carbon

Submit ID: 0059-53901399

0059 Bridger K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,155,681.64	216,507.10	10%	10.04%	9,921.86	1,156,516.76	989,243.02	76.21
10 Transportation	363,934.80	72,786.96	20%	20.00%	160,804.19	64,359.64	138,770.97	10.69
11 Bus Depreciation Reserve	428,584.57	0.00	N/A	0.00%	354,367.83	6,000.00	68,216.74	5.26
13 Tuition	222,235.00		N/A		12,869.88	2,000.00	207,365.12	15.98
14 Retirement	389,400.00	77,880.00	20%	20.00%	60,591.15	328,808.85		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	23,048.65	1,000.00	25,951.35	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,795.60	0.00	N/A	0.00%	4,069.32	2,726.28	30,000.00	2.31
29 Flexibility	923,636.13	0.00	N/A	0.00%	904,636.13	19,000.00	0.00	0.00
61 Building Reserve	179,655.90	0.00	N/A	0.00%	102,655.90	2,000.00	75,000.00	5.78
Total of All Funds	4,749,923.64	384,674.06			1,632,964.91	1,582,411.53	1,534,547.20	118.23

50 Debt Service								
Tax Jurisdiction								
0059	461,000.00	0.00	20-9-438	0.00%	17,452.36	17,000.00	426,547.64	32.86

Budget Report
FY 2024

05 Carbon

Submit ID: 0059-53901399

0059 Bridger K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BRIDGER K-6	122
M1	BRIDGER 7-8	27
H1	BRIDGER HS 9-12	57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	857,497.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	89,043.02
D.	At Risk Student	(I-D)	7,256.24
E.	Indian Education For All	(I-E)	4,925.46
F.	American Indian Achievement Gap	(I-F)	2,115.00
G.	Data For Achievement	(I-G)	4,715.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,630.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,588.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	831.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,181.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	197
B.	BASE Budget Limit	(II-B)	1,672,583.16
C.	Maximum Budget Limit	(II-C)	2,065,440.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	391,220.49
E.	Adopted Budget	(II-E)	2,063,803.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,762,644.24
H.	Maximum Budget Limit	(II-H)	2,178,938.64
I.	Highest Budget Without a Vote	(II-I)	2,155,681.64
J.	Highest Budget	(II-J)	2,178,938.64
K.	Highest Voted Amount	(II-K)	23,257.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,155,681.64

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		215,568.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		938.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	938.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,921.86
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,816.91	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,104.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		226,428.96

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	59,175.02	23,455.82	82,630.84
B.	Special Education RSBG to Coop	7,658.60	2,929.80	10,588.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	26,733.45	10,554.25	37,287.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	957,034.30	446,082.00	1,403,116.30
		1,128,773.30	789,565.00	1,918,338.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	398,456.98	278,716.45	677,173.42
H.	Special Education in BASE@40%	26,733.45	10,554.25	37,287.70
I.	Subsidized BASE Amount	425,190.43	289,270.70	714,461.12
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,155,681.64
1.	BASE Budget Limit	(V-A1)	1,762,644.24	
2.	Over-BASE Budget	(V-A2)	393,037.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		857,497.22
1.	Direct State Aid Paid By State	(V-B1)	857,497.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		89,043.02
D.	At Risk Student	(V-D)		7,256.24
E.	Indian Education For All	(V-E)		4,925.46
F.	American Indian Achievement Gap	(V-F)		2,115.00
G.	Data For Achievement	(V-G)		4,715.34

H.	Special Education Allowable Cost Payment	(V-H)		82,630.84
I.	Remaining Fund Balance Available	(V-I)		8,104.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,624.47
1.	Actual Non-Levy Revenue	(V-J1)	2,624.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		703,731.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	105,709.17	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	598,022.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,762,644.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,816.91
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,816.91	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		391,220.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		393,037.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.57
T.	BASE Mills - High School	(V-T)		15.50
U.	Over-BASE Mills	(V-U)		30.14
1.	District Property Tax Levy Mills	(V-U1)	30.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,155,681.64

Budget Uses

Expenditure Budget	0002	2,155,681.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,921.86
Direct State Aid	3110	857,497.22
Quality Educator	3111	89,043.02
At Risk Student	3112	7,256.24
Indian Education For All	3113	4,925.46
American Indian Achievement Gap	3114	2,115.00
State Special Education Allowable Cost Payment to Districts	3115	82,630.84
Data For Achievement	3116	4,715.34
State - Guaranteed Tax Base Aid	3120	105,709.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,516.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	107.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	598,022.53		
Over-BASE Levy	1110(c)	391,220.49		
District Tax Levy			1110	989,243.02
Total Estimated Revenues to Fund Adopted Budget			0004	2,155,681.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	363,934.80

Budget Uses

Expenditure Budget	0002	363,934.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,872.40
Contingency	0006	5,487.24
Over-Schedule	0011	303,575.16
Fund Balance for Budget	TFS48	233,591.15
Operating Reserve	0961	72,786.96
Unreserved Fund Balance Reappropriated	0970	160,804.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,179.82
State - On-Schedule Transportation Reimbursement	3210	30,179.82
District Tax Levy	1110	138,770.97
District Mills	999	10.69
Total Estimated Revenues to Fund Adopted Budget	0004	363,934.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	428,584.57

Budget Uses

Expenditure Budget	0002	428,584.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	354,367.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	354,367.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	68,216.74
District Mills	999	5.26
Total Estimated Revenues to Fund Adopted Budget	0004	428,584.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
9873-21 Thomas 2	2020	87,000.00	52,200.00	17,400.00	17,400.00
Type E bus Ford Expedition	2019	64,883.70	51,906.22	12,976.74	12,976.74
0688-19 Thomas 5A	2018	139,450.00	139,450.00	27,890.00	27,890.00
Mini-Bus	2017	49,750.00	49,750.00	9,950.00	9,950.00
Activity BusB (4)	2013	150,000.00	225,000.00	N/A	NA
6222-11 Thomas 3	2012	78,733.00	118,099.50	N/A	NA
4302-10 Thomas 1	2010	66,940.00	100,410.00	N/A	NA
4303-10 Thomas 2	2010	85,060.00	127,590.00	N/A	NA
Total					68,216.74

13 Tuition Fund

Adopted Budget	0001	222,235.00

Budget Uses

Expenditure Budget	0002	222,235.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,869.88
Unreserved Fund Balance Reappropriated	0970	12,869.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	207,365.12
District Mills	999	15.98
Total Estimated Revenues to Fund Adopted Budget	0004	222,235.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	389,400.00

Budget Uses

Expenditure Budget	0002	389,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,471.15
Operating Reserve	0961	77,880.00
Unreserved Fund Balance Reappropriated	0970	60,591.15

Estimated Funding Sources

Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	326,308.85
Total Estimated Revenues to Fund Adopted Budget	0004	389,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,548.65
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	23,048.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,951.35
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	36,795.60

Budget Uses

Expenditure Budget	0002	36,795.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,069.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,069.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	1,000.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,676.28
District Tax Levy	1110	30,000.00
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	36,795.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	923,636.13

Budget Uses

Expenditure Budget	0002	923,636.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	904,636.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	904,636.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	4,000.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	923,636.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0059

Taxable Value		12,980,505.00
Adopted Budget	0001	461,000.00

Budget Uses

Expenditure Budget	0002	461,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,452.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,452.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	15,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	426,547.64
Jurisdiction Mills	999	32.86
Total Estimated Revenues to Fund Adopted Budget	0004	461,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	10/28/2020	06/30/2041	1,602,000.00	1,530,000.00	36,000.00	46,980.00	0.00
High School Bond	10/28/2020	06/30/2041	7,298,000.00	6,970,000.00	164,000.00	214,020.00	0.00
Total Bond Requirements							461,000.00

Total Debt Service Requirements	0002	461,000.00

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61 Building Reserve Fund

Adopted Budget		0001	179,655.90

Budget Uses

Expenditure Budget		0002	179,655.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	102,655.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	102,655.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	75,000.00
District Mills		999	5.78
Building Reserve Voted Mills		0134	5.78
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	179,655.90

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	750,000.00	10	612	450,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
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38 Powder River

0705 Broadus Elem

Submit ID: 0705-97413944

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	156	N/A	9,121,849

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	156	N/A	9,024,470
Non-located - 06 Carter	0	N/A	97,379

The final budget is approved as set forth in this document.

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Amanda Zimmer

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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0705 Broadus Elem

Submit ID: 0705-97413944

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,416,826.09	133,008.26	10%	9.39%	0.00	861,949.65	554,876.44	60.83
10 Transportation	300,000.00	60,000.00	20%	20.00%	911.01	260,573.00	38,515.99	4.22
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	21,916.67	163,083.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	131,249.67	0.00	N/A	0.00%	130,230.35	1,019.32	0.00	0.00
29 Flexibility	185,982.66	0.00	N/A	0.00%	185,982.66	0.00	0.00	0.00
61 Building Reserve	1,873,295.77	0.00	N/A	0.00%	1,873,295.77	0.00	0.00	0.00
Total of All Funds	4,092,354.19	230,008.26			2,212,336.46	1,286,625.30	593,392.43	65.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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0705 Broadus Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADUS K-6	116
M1	BROADUS 7-8	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	533,665.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,989.24
D.	At Risk Student	(I-D)	5,646.79
E.	Indian Education For All	(I-E)	3,729.96
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	3,570.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,934.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,018.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,302.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	135
B.	BASE Budget Limit	(II-B)	928,753.94
C.	Maximum Budget Limit	(II-C)	1,155,377.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	367,789.74
E.	Adopted Budget	(II-E)	1,336,233.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,071,838.75
H.	Maximum Budget Limit	(II-H)	1,334,587.03
I.	Highest Budget Without a Vote	(II-I)	1,416,826.09
J.	Highest Budget	(II-J)	1,416,826.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,416,826.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,008.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		133,008.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,416,826.09
1.	BASE Budget Limit	(V-A1)	1,071,838.75	
2.	Over-BASE Budget	(V-A2)	344,987.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		533,665.70
1.	Direct State Aid Paid By State	(V-B1)	533,665.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,989.24
D.	At Risk Student	(V-D)		5,646.79
E.	Indian Education For All	(V-E)		3,729.96
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		3,570.84
H.	Special Education Allowable Cost Payment	(V-H)		31,934.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		151,553.70
1.	Actual Non-Levy Revenue	(V-J1)	2,828.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	148,724.94	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		285,868.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	75,979.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	209,889.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,071,838.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		344,987.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		344,987.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.82
1.	District Property Tax Levy Mills	(V-U1)	37.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

38 Powder River

0705 Broadus Elem

Submit ID: 0705-97413944

01 General Fund

Adopted Budget	0001	1,416,826.09

Budget Uses

Expenditure Budget	0002	1,416,826.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	533,665.70
Quality Educator	3111	53,989.24
At Risk Student	3112	5,646.79
Indian Education For All	3113	3,729.96
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	31,934.40
Data For Achievement	3116	3,570.84
State - Guaranteed Tax Base Aid	3120	75,979.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,705.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	123.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	148,724.94
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	209,889.10		
Over-BASE Levy	1110(c)	344,987.34		
District Tax Levy			1110	554,876.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,416,826.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,581.21
Contingency	0006	1,258.12
Over-Schedule	0011	286,160.67
Fund Balance for Budget	TFS48	60,911.01
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	911.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	246,733.67
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,919.66
State - On-Schedule Transportation Reimbursement	3210	6,919.67
District Tax Levy	1110	38,515.99
District Mills	999	4.22
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,916.67
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	21,916.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	163,083.33
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	131,249.67

Budget Uses

Expenditure Budget	0002	131,249.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,230.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	130,230.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,019.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	131,249.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	185,982.66

Budget Uses

Expenditure Budget	0002	185,982.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,982.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,982.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	185,982.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	1,873,295.77

Budget Uses

Expenditure Budget		0002	1,873,295.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,873,295.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,873,295.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,873,295.77

Budget Report
FY 2024

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-81276783

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	124	N/A	9,124,107

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	114	N/A	7,201,217
Non-located - 33 Musselshell	4	N/A	1,387,254
Non-located - 48 Stillwater	6	N/A	535,636

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Mike Tuszynski

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-81276783

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,051,073.59	188,813.01	10%	17.96%	24,429.45	556,835.90	469,808.24	51.50
10 Transportation	159,382.26	31,876.45	20%	20.00%	16,579.39	127,713.27	15,089.60	1.65
11 Bus Depreciation Reserve	318,211.99	0.00	N/A	0.00%	272,513.27	5,810.65	39,888.07	4.37
13 Tuition	5,000.00		N/A		0.00	0.00	5,000.00	0.55
14 Retirement	174,629.00	8,890.67	20%	5.09%	0.00	174,629.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,034.74	0.00	N/A	0.00%	8,046.85	987.89	0.00	0.00
29 Flexibility	8,674.91	0.00	N/A	0.00%	7,574.94	1,099.97	0.00	0.00
61 Building Reserve	95,006.84	0.00	N/A	0.00%	68,621.07	1,385.77	25,000.00	2.74
Total of All Funds	1,821,013.33	229,580.13			397,764.97	868,462.45	554,785.91	60.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-81276783

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADVIEW K-8	103
M1	BROADVIEW 7-8	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	431,753.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,052.26
D.	At Risk Student	(I-D)	3,910.75
E.	Indian Education For All	(I-E)	2,964.84
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	2,838.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,122.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,373.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,831.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	123
B.	BASE Budget Limit	(II-B)	830,128.51
C.	Maximum Budget Limit	(II-C)	1,033,045.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	202,333.16
E.	Adopted Budget	(II-E)	1,032,461.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	80%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	848,740.43
H.	Maximum Budget Limit	(II-H)	1,052,117.16
I.	Highest Budget Without a Vote	(II-I)	1,051,073.59
J.	Highest Budget	(II-J)	1,052,117.16
K.	Highest Voted Amount	(II-K)	1,043.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,051,073.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		105,107.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		83,705.65
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	83,705.65	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,429.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,429.45	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		213,242.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,051,073.59
1.	BASE Budget Limit	(V-A1)	848,740.43	
2.	Over-BASE Budget	(V-A2)	202,333.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		431,753.91
1.	Direct State Aid Paid By State	(V-B1)	431,753.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,052.26
D.	At Risk Student	(V-D)		3,910.75
E.	Indian Education For All	(V-E)		2,964.84
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		2,838.36
H.	Special Education Allowable Cost Payment	(V-H)		19,122.04
I.	Remaining Fund Balance Available	(V-I)		24,429.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,568.82
1.	Actual Non-Levy Revenue	(V-J1)	5,568.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		321,160.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	53,684.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	267,475.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		848,740.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		202,333.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		202,333.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.18
1.	District Property Tax Levy Mills	(V-U1)	22.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-81276783

01 General Fund

Adopted Budget	0001	1,051,073.59

Budget Uses

Expenditure Budget	0002	1,051,073.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,429.45
Direct State Aid	3110	431,753.91
Quality Educator	3111	36,052.26
At Risk Student	3112	3,910.75
Indian Education For All	3113	2,964.84
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	19,122.04
Data For Achievement	3116	2,838.36
State - Guaranteed Tax Base Aid	3120	53,684.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,568.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	267,475.08		
Over-BASE Levy	1110(c)	202,333.16		
District Tax Levy			1110	469,808.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,051,073.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	159,382.26

Budget Uses

Expenditure Budget	0002	159,382.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	113,800.01
Contingency	0006	11,380.00
Over-Schedule	0011	34,202.25
Fund Balance for Budget	TFS48	48,455.84
Operating Reserve	0961	31,876.45
Unreserved Fund Balance Reappropriated	0970	16,579.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	1,713.60
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	819.66
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,590.00
State - On-Schedule Transportation Reimbursement	3210	62,590.01
District Tax Levy	1110	15,089.60
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	159,382.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	318,211.99

Budget Uses

Expenditure Budget	0002	318,211.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	272,513.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	272,513.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,810.65
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,888.07
District Mills	999	4.37
Total Estimated Revenues to Fund Adopted Budget	0004	318,211.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 INTEGRATED CE S BUS	2019	69,196.37	55,357.08	13,839.27	13,839.27
2019 INTERNATIONAL 71 PASS	2018	65,122.00	62,667.52	13,024.40	13,024.40
INTERNATIONAL 71 PASS 2019	2018	65,122.00	61,394.52	13,024.40	13,024.40
2015 International 48 Capacity	2015	75,792.09	113,688.14	N/A	NA
2013 Integrated CE S Bus (PB105)	2012	61,562.00	92,343.00	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7T1J9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					39,888.07

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	0.55
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	174,629.00

Budget Uses

Expenditure Budget	0002	174,629.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,890.67
Operating Reserve	0961	8,890.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	30.41
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	174,598.59
Total Estimated Revenues to Fund Adopted Budget	0004	174,629.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,034.74

Budget Uses

Expenditure Budget	0002	9,034.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,046.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,046.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	180.73
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	807.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,034.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-81276783

29 Flexibility Fund

Adopted Budget	0001	8,674.91

Budget Uses

Expenditure Budget	0002	8,674.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,574.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,574.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,099.97
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,674.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0978 Broadview Elem

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-81276783

61 Building Reserve Fund

Adopted Budget		0001	95,006.84

Budget Uses

Expenditure Budget		0002	95,006.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	68,621.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	68,621.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,385.77
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.74
Building Reserve Voted Mills		0134	2.74
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	95,006.84

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	125,000.00	5	612	26,567.80	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2024

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-78394652

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	59	9,527,989

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	N/A	57	7,605,099
Non-located - 33 Musselshell	N/A	1	1,387,254
Non-located - 48 Stillwater	N/A	1	535,636

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Mike Tuszynski

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-78394652

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	850,987.64	181,213.88	10%	21.29%	19,716.85	495,966.67	335,304.12	35.19
10 Transportation	93,187.11	18,637.42	20%	20.00%	11,950.90	63,646.22	17,589.99	1.85
11 Bus Depreciation Reserve	252,614.84	0.00	N/A	0.00%	234,694.00	0.00	17,920.84	1.88
13 Tuition	1,428.12		N/A		1,428.12	32.10	0.00	0.00
14 Retirement	107,436.00	14,015.58	20%	13.05%	0.00	107,436.00		
17 Adult Education	15,517.42	0.00	35%	0.00%	15,517.42	348.79	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,042.53	0.00	N/A	0.00%	3,302.04	740.49	0.00	0.00
29 Flexibility	12,371.11	0.00	N/A	0.00%	11,793.51	577.60	0.00	0.00
61 Building Reserve	103,727.19	0.00	N/A	0.00%	77,190.86	1,536.33	25,000.00	2.62
Total of All Funds	1,441,311.96	213,866.88			375,593.70	670,284.20	395,814.95	41.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-78394652

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROADVIEW HS 9-12 59

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	359,918.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,250.32
D.	At Risk Student	(I-D)	1,356.99
E.	Indian Education For All	(I-E)	1,410.69
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,350.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,098.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,032.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,279.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	591,670.45
C.	Maximum Budget Limit	(II-C)	737,218.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,075.72
E.	Adopted Budget	(II-E)	781,746.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	685,704.30
H.	Maximum Budget Limit	(II-H)	850,987.64
I.	Highest Budget Without a Vote	(II-I)	850,987.64
J.	Highest Budget	(II-J)	850,987.64
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	850,987.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		85,098.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		96,115.12
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	96,115.12	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,716.85
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,716.85	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		200,930.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		850,987.64
1.	BASE Budget Limit	(V-A1)	685,704.30	
2.	Over-BASE Budget	(V-A2)	165,283.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		359,918.81
1.	Direct State Aid Paid By State	(V-B1)	359,918.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,250.32
D.	At Risk Student	(V-D)		1,356.99
E.	Indian Education For All	(V-E)		1,410.69
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,350.51
H.	Special Education Allowable Cost Payment	(V-H)		9,098.39
I.	Remaining Fund Balance Available	(V-I)		19,716.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,168.60
1.	Actual Non-Levy Revenue	(V-J1)	5,168.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		264,198.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	94,177.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	170,020.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		685,704.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		165,283.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		165,283.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.84
U.	Over-BASE Mills	(V-U)		17.35
1.	District Property Tax Levy Mills	(V-U1)	17.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-78394652

01 General Fund

Adopted Budget	0001	850,987.64

Budget Uses

Expenditure Budget	0002	850,987.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,716.85
Direct State Aid	3110	359,918.81
Quality Educator	3111	23,250.32
At Risk Student	3112	1,356.99
Indian Education For All	3113	1,410.69
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	9,098.39
Data For Achievement	3116	1,350.51
State - Guaranteed Tax Base Aid	3120	94,177.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,168.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	170,020.78		
Over-BASE Levy	1110(c)	165,283.34		
District Tax Levy			1110	335,304.12
Total Estimated Revenues to Fund Adopted Budget			0004	850,987.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	93,187.11

Budget Uses

Expenditure Budget	0002	93,187.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,427.15
Contingency	0006	5,742.71
Over-Schedule	0011	30,017.25
Fund Balance for Budget	TFS48	30,588.32
Operating Reserve	0961	18,637.42
Unreserved Fund Balance Reappropriated	0970	11,950.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	476.36
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,584.93
State - On-Schedule Transportation Reimbursement	3210	31,584.93
District Tax Levy	1110	17,589.99
District Mills	999	1.85
Total Estimated Revenues to Fund Adopted Budget	0004	93,187.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	252,614.84

Budget Uses

Expenditure Budget	0002	252,614.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	234,694.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	234,694.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,920.84
District Mills	999	1.88
Total Estimated Revenues to Fund Adopted Budget	0004	252,614.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 INTEGRATED CE S BUS	2019	31,088.22	24,870.56	6,217.64	6,217.64
2019 INTERNATIONAL 71 PASS	2018	29,258.00	28,612.48	5,851.60	5,851.60
INTERNATIONAL 71 PASS 2019	2018	29,258.00	27,985.48	5,851.60	5,851.60
International 48 Capacity	2015	75,792.09	113,688.14	N/A	NA
2013 iNTEGRATED CE S BUS (PB105)	2012	33,149.00	49,723.50	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7TIJ9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					17,920.84

13 Tuition Fund

Adopted Budget	0001	1,428.12

Budget Uses

Expenditure Budget	0002	1,428.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,428.12
Unreserved Fund Balance Reappropriated	0970	1,428.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	32.10
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,428.12
Estimated Revenues Exceeding Adopted Budget	0004a	32.10

14 Retirement Fund

Adopted Budget	0001	107,436.00

Budget Uses

Expenditure Budget	0002	107,436.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,015.58
Operating Reserve	0961	14,015.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	74.63
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,361.37
Total Estimated Revenues to Fund Adopted Budget	0004	107,436.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,517.42

Budget Uses

Expenditure Budget	0002	15,517.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,517.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,517.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	348.79
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,517.42
Estimated Revenues Exceeding Adopted Budget	0004a	348.79

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,042.53

Budget Uses

Expenditure Budget	0002	4,042.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,302.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,302.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	88.38
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	652.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,042.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,371.11

Budget Uses

Expenditure Budget	0002	12,371.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,793.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,793.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	577.60
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,371.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-78394652

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-78394652

61 Building Reserve Fund

Adopted Budget		0001	103,727.19

Budget Uses

Expenditure Budget		0002	103,727.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	77,190.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	77,190.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,536.33
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.62
Building Reserve Voted Mills		0134	2.62
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	103,727.19

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	125,000.00	5	612	38,251.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2024

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-82106082

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	114	N/A	777,761

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ronald Shanks

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-82106082

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	856,698.46	85,750.76	10%	10.01%	7,241.22	826,807.72	22,649.52	29.14
10 Transportation	50,000.00	5,985.24	20%	11.97%	0.00	41,800.00	8,200.00	10.54
11 Bus Depreciation Reserve	263,290.27	0.00	N/A	0.00%	216,335.27	0.00	46,955.00	60.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	250,000.00	46,210.00	20%	18.48%	0.68	249,999.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,612.43	0.00	N/A	0.00%	1,797.71	814.72	0.00	0.00
29 Flexibility	25,597.51	0.00	N/A	0.00%	25,597.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,448,198.67	137,946.00			250,972.39	1,119,421.76	77,804.52	100.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-82106082

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROCKTON K-6	86
M1	BROCKTON 7-8	28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	409,861.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,302.00
D.	At Risk Student	(I-D)	11,986.16
E.	Indian Education For All	(I-E)	2,725.74
F.	American Indian Achievement Gap	(I-F)	23,970.00
G.	Data For Achievement	(I-G)	2,609.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,876.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,859.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,132.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	834,652.34
C.	Maximum Budget Limit	(II-C)	1,037,982.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	834,652.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	856,698.46
H.	Maximum Budget Limit	(II-H)	1,049,439.64
I.	Highest Budget Without a Vote	(II-I)	856,698.46
J.	Highest Budget	(II-J)	1,049,439.64
K.	Highest Voted Amount	(II-K)	192,741.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	856,698.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		85,669.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		80.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	80.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,241.22
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,241.22	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		92,991.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		856,698.46
1.	BASE Budget Limit	(V-A1)	856,698.46	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		409,861.90
1.	Direct State Aid Paid By State	(V-B1)	409,861.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,302.00
D.	At Risk Student	(V-D)		11,986.16
E.	Indian Education For All	(V-E)		2,725.74
F.	American Indian Achievement Gap	(V-F)		23,970.00
G.	Data For Achievement	(V-G)		2,609.46
H.	Special Education Allowable Cost Payment	(V-H)		20,876.90
I.	Remaining Fund Balance Available	(V-I)		7,241.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,229.08
1.	Actual Non-Levy Revenue	(V-J1)	9,229.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		317,896.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	295,246.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,649.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		856,698.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-82106082

01 General Fund

Adopted Budget	0001	856,698.46

Budget Uses

Expenditure Budget	0002	856,698.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,241.22
Direct State Aid	3110	409,861.90
Quality Educator	3111	50,302.00
At Risk Student	3112	11,986.16
Indian Education For All	3113	2,725.74
American Indian Achievement Gap	3114	23,970.00
State Special Education Allowable Cost Payment to Districts	3115	20,876.90
Data For Achievement	3116	2,609.46
State - Guaranteed Tax Base Aid	3120	295,246.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	54.08
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,000.00
Rentals	1910	6,175.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,649.52		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	22,649.52
Total Estimated Revenues to Fund Adopted Budget			0004	856,698.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,000.00
Contingency	0006	3,800.00
Over-Schedule	0011	8,200.00
Fund Balance for Budget	TFS48	5,985.24
Operating Reserve	0961	5,985.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,900.00
State - On-Schedule Transportation Reimbursement	3210	20,900.00
District Tax Levy	1110	8,200.00
District Mills	999	10.54
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	263,290.27

Budget Uses

Expenditure Budget	0002	263,290.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	216,335.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	216,335.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	46,955.00
District Mills	999	60.37
Total Estimated Revenues to Fund Adopted Budget	0004	263,290.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Chevrolet Express 14 passenger with lift	2021	44,900.00	46,786.88	8,980.00	8,980.00
2007 Motor Coach	2019	98,000.00	58,800.00	19,600.00	9,800.00
2020 Bluebird Wheelchair Lift Equipped	2019	119,750.00	71,850.00	23,950.00	11,975.00
2017 Bluebird	2017	81,000.00	81,000.00	16,200.00	16,200.00
Total					46,955.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-82106082

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,210.68
Operating Reserve	0961	46,210.00
Unreserved Fund Balance Reappropriated	0970	0.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	249,999.32
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-82106082

28 Technology Fund

Adopted Budget	0001	2,612.43

Budget Uses

Expenditure Budget	0002	2,612.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,797.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,797.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	814.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,612.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-82106082

29 Flexibility Fund

Adopted Budget	0001	25,597.51

Budget Uses

Expenditure Budget	0002	25,597.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,597.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,597.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,597.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0782 Brockton Elem

Submit ID: 0782-82106082

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-59407237

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	55	801,544

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ronald Shanks

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-59407237

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	671,006.16	61,956.66	10%	9.23%	0.00	656,192.69	14,813.47	18.39
10 Transportation	50,000.00	4,654.14	20%	9.31%	0.00	41,800.00	8,200.00	10.23
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	160,000.00	32,000.00	20%	20.00%	78,044.95	81,955.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,536.56	0.00	N/A	0.00%	898.43	638.13	0.00	0.00
29 Flexibility	10,769.51	0.00	N/A	0.00%	10,769.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	893,312.23	98,610.80			89,712.89	780,585.87	23,013.47	28.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

Submit ID: 0783-59407237

0783 Brockton H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROCKTON HS 9-12 55

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	345,951.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,964.51
D.	At Risk Student	(I-D)	3,795.28
E.	Indian Education For All	(I-E)	1,315.05
F.	American Indian Achievement Gap	(I-F)	11,515.00
G.	Data For Achievement	(I-G)	1,258.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,481.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,827.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,217.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	597,125.30
C.	Maximum Budget Limit	(II-C)	736,669.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	597,125.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	671,006.16
H.	Maximum Budget Limit	(II-H)	829,752.25
I.	Highest Budget Without a Vote	(II-I)	671,006.16
J.	Highest Budget	(II-J)	829,752.25
K.	Highest Voted Amount	(II-K)	158,746.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	671,006.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,956.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,956.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		671,006.16
1.	BASE Budget Limit	(V-A1)	671,006.16	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		345,951.40
1.	Direct State Aid Paid By State	(V-B1)	345,951.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,964.51
D.	At Risk Student	(V-D)		3,795.28
E.	Indian Education For All	(V-E)		1,315.05
F.	American Indian Achievement Gap	(V-F)		11,515.00
G.	Data For Achievement	(V-G)		1,258.95
H.	Special Education Allowable Cost Payment	(V-H)		8,481.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,460.32
1.	Actual Non-Levy Revenue	(V-J1)	1,460.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		276,264.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	261,450.63	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,813.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		671,006.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.39
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-59407237

01 General Fund

Adopted Budget	0001	671,006.16

Budget Uses

Expenditure Budget	0002	671,006.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	345,951.40
Quality Educator	3111	20,964.51
At Risk Student	3112	3,795.28
Indian Education For All	3113	1,315.05
American Indian Achievement Gap	3114	11,515.00
State Special Education Allowable Cost Payment to Districts	3115	8,481.55
Data For Achievement	3116	1,258.95
State - Guaranteed Tax Base Aid	3120	261,450.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	22.82
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	1,437.50
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,813.47		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	14,813.47
Total Estimated Revenues to Fund Adopted Budget			0004	671,006.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,000.00
Contingency	0006	3,800.00
Over-Schedule	0011	8,200.00
Fund Balance for Budget	TFS48	4,654.14
Operating Reserve	0961	4,654.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,900.00
State - On-Schedule Transportation Reimbursement	3210	20,900.00
District Tax Levy	1110	8,200.00
District Mills	999	10.23
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-59407237

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,044.95
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	78,044.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	81,955.05
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,536.56

Budget Uses

Expenditure Budget	0002	1,536.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	898.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	898.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	638.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,536.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,769.51

Budget Uses

Expenditure Budget	0002	10,769.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,769.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,769.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,769.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-59407237

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	6	N/A	4,982,963

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Albin

(Signature) (Date)

Chairperson, School Trustees: Heather Nevins

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,635.36	10,204.11	10%	10.04%	4,651.03	48,690.82	48,293.51	9.70
10 Transportation	80,000.00	16,000.00	20%	20.00%	25,107.85	17,869.50	37,022.65	7.43
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,153.14		N/A		36,106.82	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	1,745.11	28,254.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,909.91	0.00	N/A	0.00%	25,831.47	78.44	0.00	0.00
29 Flexibility	553,338.50	0.00	N/A	0.00%	153,338.50	400,000.00	0.00	0.00
61 Building Reserve	424,230.57	0.00	N/A	0.00%	424,230.57	0.00	0.00	0.00
Total of All Funds	1,218,267.48	32,204.11			671,011.35	494,893.65	85,316.16	17.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BRORSON K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	21,004.76
B.	Mandatory Non-isolated Levy	(I-B)	21,004.76
C.	Quality Educator	(I-C)	5,438.15
D.	At Risk Student	(I-D)	393.32
E.	Indian Education For All	(I-E)	143.46
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	137.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	771.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	257.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	93,886.98
C.	Maximum Budget Limit	(II-C)	115,071.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	115,071.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	82,479.34
H.	Maximum Budget Limit	(II-H)	101,635.36
I.	Highest Budget Without a Vote	(II-I)	101,635.36
J.	Highest Budget	(II-J)	115,763.37
K.	Highest Voted Amount	(II-K)	14,128.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,635.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,163.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		40.57
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	40.57	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,651.03
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,651.03	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,855.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,635.36
	1. BASE Budget Limit	(V-A1)	82,479.34	
	2. Over-BASE Budget	(V-A2)	19,156.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		42,009.52
	1. Direct State Aid Paid By State	(V-B1)	21,004.76	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	21,004.76	
C.	Quality Educator	(V-C)		5,438.15
D.	At Risk Student	(V-D)		393.32
E.	Indian Education For All	(V-E)		143.46
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		137.34
H.	Special Education Allowable Cost Payment	(V-H)		771.05
I.	Remaining Fund Balance Available	(V-I)		4,651.03
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,646.72
	1. Actual Non-Levy Revenue	(V-J1)	1,646.72	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,288.75
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,288.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		82,479.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,156.02
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	19,156.02	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,156.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		4.22
S.	BASE Mills - Elementary	(V-S)		5.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		9.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

01 General Fund

Adopted Budget	0001	101,635.36

Budget Uses

Expenditure Budget	0002	101,635.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,651.03
Direct State Aid	3110	21,004.76
Quality Educator	3111	5,438.15
At Risk Student	3112	393.32
Indian Education For All	3113	143.46
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	771.05
Data For Achievement	3116	137.34
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,646.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	19,156.02
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	21,004.76		
BASE Levy	1110(b)	27,288.75		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	48,293.51
Total Estimated Revenues to Fund Adopted Budget			0004	101,635.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,245.00
Contingency	0006	1,624.50
Over-Schedule	0011	62,130.50
Fund Balance for Budget	TFS48	41,107.85
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	25,107.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,934.75
State - On-Schedule Transportation Reimbursement	3210	8,934.75
District Tax Levy	1110	37,022.65
District Mills	999	7.43
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

13 Tuition Fund

Adopted Budget	0001	3,153.14

Budget Uses

Expenditure Budget	0002	3,153.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,106.82
Unreserved Fund Balance Reappropriated	0970	36,106.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,153.14
Estimated Revenues Exceeding Adopted Budget	0004a	32,953.68

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,745.11
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	1,745.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,254.89
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,909.91

Budget Uses

Expenditure Budget	0002	25,909.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,831.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,831.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	78.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,909.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

29 Flexibility Fund

Adopted Budget	0001	553,338.50

Budget Uses

Expenditure Budget	0002	553,338.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,338.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,338.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	400,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	553,338.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0749 Brorson Elem

Submit ID: 0749-21252358

61 Building Reserve Fund

Adopted Budget		0001	424,230.57

Budget Uses

Expenditure Budget		0002	424,230.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	424,230.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	424,230.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	424,230.57

Budget Report
FY 2024

18 Glacier

0400 Browning Elem

Submit ID: 0400-49935906

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,316	N/A	8,960,815

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Mandi Kennerly

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

18 Glacier

0400 Browning Elem

Submit ID: 0400-49935906

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,801,170.18	884,847.78	10%	10.05%	21,971.78	8,167,983.07	611,215.33	68.19
10 Transportation	1,060,000.00	212,000.00	20%	20.00%	8,174.59	311,464.45	740,360.96	82.62
11 Bus Depreciation Reserve	1,543,036.51	0.00	N/A	0.00%	1,162,251.09	0.00	380,785.42	42.49
13 Tuition	25,981.90		N/A		25,981.90	0.00	0.00	0.00
14 Retirement	2,161,834.41	432,366.88	20%	20.00%	154,293.44	2,007,540.97		
17 Adult Education	33,769.62	0.00	35%	0.00%	33,769.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82,891.72	0.00	N/A	0.00%	74,853.24	8,038.48	0.00	0.00
29 Flexibility	589,782.12	0.00	N/A	0.00%	589,782.12	0.00	0.00	0.00
61 Building Reserve	457,606.88	0.00	N/A	0.00%	293,336.88	82,784.42	81,485.58	9.09
Total of All Funds	14,756,073.34	1,529,214.66			2,364,414.66	10,577,811.39	1,813,847.29	202.39

50 Debt Service **Tax Jurisdiction**								
2008-1	351,022.00	0.00	20-9-438	0.00%	76,765.40	0.00	274,256.60	30.61
Revenue	0.00	0.00	20-9-438	0.00%	0.00	393,775.00	0.00	0.00

Budget Report
FY 2024

18 Glacier

0400 Browning Elem

Submit ID: 0400-49935906

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROWNING K-6	1,013 *
E2	BABB K-8	27 *
M1	BROWNING 7-8	276 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,900,116.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	425,566.44
D.	At Risk Student	(I-D)	166,347.24
E.	Indian Education For All	(I-E)	31,465.56
F.	American Indian Achievement Gap	(I-F)	285,055.00
G.	Data For Achievement	(I-G)	30,123.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	381,417.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	100,645.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,357
B.	BASE Budget Limit	(II-B)	8,483,686.97
C.	Maximum Budget Limit	(II-C)	10,368,301.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	348,554.66
E.	Adopted Budget	(II-E)	8,832,241.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,452,615.52
H.	Maximum Budget Limit	(II-H)	10,331,130.03
I.	Highest Budget Without a Vote	(II-I)	8,801,170.18
J.	Highest Budget	(II-J)	10,331,130.03
K.	Highest Voted Amount	(II-K)	1,529,959.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,801,170.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		880,117.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,730.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,730.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,971.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,971.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		906,819.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,801,170.18
1.	BASE Budget Limit	(V-A1)	8,452,615.52	
2.	Over-BASE Budget	(V-A2)	348,554.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,900,116.31
1.	Direct State Aid Paid By State	(V-B1)	3,900,116.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		425,566.44
D.	At Risk Student	(V-D)		166,347.24
E.	Indian Education For All	(V-E)		31,465.56
F.	American Indian Achievement Gap	(V-F)		285,055.00
G.	Data For Achievement	(V-G)		30,123.24
H.	Special Education Allowable Cost Payment	(V-H)		381,417.23
I.	Remaining Fund Balance Available	(V-I)		21,971.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,210,552.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,947,892.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	262,660.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,452,615.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		348,554.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		348,554.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.90
1.	District Property Tax Levy Mills	(V-U1)	38.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

18 Glacier

0400 Browning Elem

Submit ID: 0400-49935906

01 General Fund

Adopted Budget	0001	8,801,170.18

Budget Uses

Expenditure Budget	0002	8,801,170.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,971.78
Direct State Aid	3110	3,900,116.31
Quality Educator	3111	425,566.44
At Risk Student	3112	166,347.24
Indian Education For All	3113	31,465.56
American Indian Achievement Gap	3114	285,055.00
State Special Education Allowable Cost Payment to Districts	3115	381,417.23
Data For Achievement	3116	30,123.24
State - Guaranteed Tax Base Aid	3120	2,947,892.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	262,660.67		
Over-BASE Levy	1110(c)	348,554.66		
District Tax Levy			1110	611,215.33
Total Estimated Revenues to Fund Adopted Budget			0004	8,801,170.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

18 Glacier

0400 Browning Elem

Submit ID: 0400-49935906

10 Transportation Fund

Adopted Budget	0001	1,060,000.00

Budget Uses

Expenditure Budget	0002	1,060,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	283,149.50
Contingency	0006	28,314.95
Over-Schedule	0011	748,535.55
Fund Balance for Budget	TFS48	220,174.59
Operating Reserve	0961	212,000.00
Unreserved Fund Balance Reappropriated	0970	8,174.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	155,732.22
State - On-Schedule Transportation Reimbursement	3210	155,732.23
District Tax Levy	1110	740,360.96
District Mills	999	82.62
Total Estimated Revenues to Fund Adopted Budget	0004	1,060,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,543,036.51

Budget Uses

Expenditure Budget	0002	1,543,036.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,162,251.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,162,251.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	380,785.42
District Mills	999	42.49
Total Estimated Revenues to Fund Adopted Budget	0004	1,543,036.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Grech Motors Model GM40	2023	196,716.00	0.00	39,343.20	39,343.20
2023 Blue Bird Vision Gas w/ac	2023	120,712.50	0.00	24,142.50	24,142.50
Highline Communication update transportation radio system	2023	32,378.46	0.00	6,475.69	6,475.69
K12 Montana Inc - install new cameras	2023	158,039.40	0.00	31,607.88	31,607.88
Extended Stop Arms	2022	55,878.75	11,175.75	11,175.75	11,175.75
Highline Communication Base Station	2022	32,625.00	6,525.00	6,525.00	6,525.00
Pro Video Video Systems	2022	49,091.51	9,818.30	9,818.30	9,818.30
2020 Bird Blue 77 Passenger Bus	2020	64,800.00	38,880.00	12,960.00	12,960.00
2020 Blue Bird 33 Passenger Bus	2020	71,400.00	42,840.00	14,280.00	14,280.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	59,400.00	35,640.00	11,880.00	11,880.00
2020 Ultra Coachliner SE	2020	185,531.00	111,318.60	37,106.20	37,106.20
2007 MCI	2018	122,272.00	122,272.00	24,454.40	24,454.40
2019 Blue Bird - Propane 6324	2018	52,058.00	52,058.00	10,411.60	10,411.60
2019 Blue Bird - Propane 6325	2018	52,058.00	52,058.00	10,411.60	10,411.60
2019 Blue Bird Vision - Propane 5205	2018	54,539.00	54,539.00	10,907.80	10,907.80
2019 Blue Bird Vision - Propane 6510	2018	57,862.00	57,861.60	11,572.40	11,572.40

2019 Blue BirdVision-Propane 6511	2018	58,537.00	58,537.00	11,707.40	11,707.40
2005 MCI J4500 Coach	2016	97,970.00	137,158.00	19,594.00	9,797.00
2016 - 77 Pass propane bus	2016	56,700.00	79,380.00	11,340.00	5,670.00
2016 - 77 Pass propane bus (1 of 2)	2016	56,700.00	79,380.00	11,340.00	5,670.00
2016 Blue Bird 77 Passenger School Bus 60% Elementary	2016	56,700.00	34,020.00	11,340.00	11,340.00
2016 Lift bus - propane	2016	59,700.00	83,580.00	11,940.00	5,970.00
2017 Blue Bird propane - Body # F470017	2016	55,502.00	77,702.80	11,100.40	5,550.20
2017 Blue Bird propane - Body # F470018	2016	55,502.00	77,702.80	11,100.40	5,550.20
2017 Blue Bird propane - Body # F470020	2016	55,502.00	77,702.80	11,100.40	5,550.20
2017 Blue Bird propane - Body # F470021	2016	55,502.00	77,702.80	11,100.40	5,550.20
2017 Blue Bird propane - Body # F470022	2016	55,502.00	77,702.80	11,100.40	5,550.20
2017 Blue Bird propane - Body #F470019	2016	55,502.00	77,702.80	11,100.40	5,550.20
2016 Blue Bird Vision-propane Body#F453880	2015	48,515.00	67,921.00	9,703.00	4,851.50
2016 Blue Bird Vision-propane Body#F453882	2015	48,515.00	67,921.00	9,703.00	4,851.50
2016 Blue Bird Vision-propane Body#F453883	2015	48,515.00	67,921.00	9,703.00	4,851.50
2016 Blue Bird Vision-propane Body#F453884	2015	48,515.00	67,921.00	9,703.00	4,851.50
2016 Blue Bird Vision-propane Body#F453885	2015	48,515.00	67,921.00	9,703.00	4,851.50
2004 Blue Bird Coach	2008	138,000.00	207,000.00	N/A	NA
2005 Blue Bird - 42 Pass - 7679	2005	59,101.80	88,652.70	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2005	52,800.00	79,200.00	N/A	NA
2006 Blue Bird - 84 pass - 6496	2005	52,800.00	79,200.00	N/A	NA
2004 Blue Bird - 66 Pass - 7460	2003	41,033.40	61,550.10	N/A	NA
2003 Blue Bird 84 Pass - 0628	2002	43,950.00	65,925.00	N/A	NA
2003 Blue Bird 84 Pass - 0629	2002	43,950.00	65,925.00	N/A	NA
1162-Motorola Radio	1998	957.00	1,435.50	N/A	NA
2237-Motorola Radio	1998	957.00	1,435.50	N/A	NA
781A-Motorola Radio	1998	957.00	1,435.50	N/A	NA
Blue Bird - 90 Pass- 0059	1998	48,983.40	73,475.10	N/A	NA
Video Cameras	1998	11,457.00	17,185.50	N/A	NA
0645-Motorola Radio	1997	957.00	1,435.50	N/A	NA
776 TVQ 1553	1996	802.20	1,203.30	N/A	NA
776 TVQ 1554	1996	802.20	1,203.30	N/A	NA
776 TVQ 1635	1996	802.20	1,203.30	N/A	NA
Total					380,785.42

13 Tuition Fund

Adopted Budget	0001	25,981.90

Budget Uses

Expenditure Budget	0002	25,981.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,981.90
Unreserved Fund Balance Reappropriated	0970	25,981.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,981.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,161,834.41

Budget Uses

Expenditure Budget	0002	2,161,834.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	586,660.32
Operating Reserve	0961	432,366.88
Unreserved Fund Balance Reappropriated	0970	154,293.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,007,540.97
Total Estimated Revenues to Fund Adopted Budget	0004	2,161,834.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	33,769.62

Budget Uses

Expenditure Budget	0002	33,769.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,769.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,769.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,769.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	82,891.72

Budget Uses

Expenditure Budget	0002	82,891.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,853.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,853.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,038.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	82,891.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	589,782.12

Budget Uses

Expenditure Budget	0002	589,782.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	589,782.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	589,782.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	589,782.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

0400 Browning Elem

Submit ID: 0400-49935906

50 Debt Service Fund

2008-1

Taxable Value		8,960,815.00
Adopted Budget	0001	351,022.00

Budget Uses

Expenditure Budget	0002	351,022.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,765.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,765.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	274,256.60
Jurisdiction Mills	999	30.61
Total Estimated Revenues to Fund Adopted Budget	0004	351,022.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/25/2021	06/30/2024	2,300,000.00	1,040,000.00	340,000.00	9,522.00	1,500.00
Total Bond Requirements							351,022.00
Total Debt Service Requirements						0002	351,022.00

Budget Report
FY 2024

18 Glacier

0400 Browning Elem

Submit ID: 0400-49935906

Revenue

Taxable Value		8,960,815.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	393,775.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	393,775.00

Budget Report
FY 2024
18 Glacier
0400 Browning Elem

Submit ID: 0400-49935906

Revenue Bond

Adopted Budget	0001	393,775.00

Budget Uses

Expenditure Budget	0002	393,775.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	393,775.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/15/2020	10/01/2032	3,955,000.00	3,095,000.00	295,000.00	97,275.00	1,500.00
Total Bond Requirements							393,775.00
Total Debt Service Requirements						0002	393,775.00

Budget Report
FY 2024

18 Glacier

Submit ID: 0400-49935906

0400 Browning Elem

61 Building Reserve Fund

Adopted Budget		0001	457,606.88

Budget Uses

Expenditure Budget		0002	457,606.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	293,336.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	293,336.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	82,784.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	81,485.58	
District Tax Levy		1110	81,485.58
District Mills		999	9.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.09
Total Estimated Revenues to Fund Adopted Budget		0004	457,606.88

Budget Report
FY 2024

18 Glacier

0401 Browning H S

Submit ID: 0401-21310746

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	572	11,450,555

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Mandi Kennerly

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

18 Glacier

0401 Browning H S

Submit ID: 0401-21310746

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,328,196.00	432,819.30	10%	10.00%	15,926.82	4,129,072.65	183,196.53	15.98
10 Transportation	706,000.00	141,200.00	20%	20.00%	228,002.25	115,099.62	362,898.13	31.69
11 Bus Depreciation Reserve	737,594.90	0.00	N/A	0.00%	523,938.26	0.00	213,656.64	18.66
13 Tuition	45,450.00		N/A		0.00	0.00	45,450.00	3.97
14 Retirement	893,445.13	178,689.03	20%	20.00%	35,744.82	857,700.31		
17 Adult Education	3,941.08	0.00	35%	0.00%	3,941.08	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,715.80	0.00	N/A	0.00%	50,599.66	4,116.14	0.00	0.00
29 Flexibility	318,217.07	0.00	N/A	0.00%	318,217.07	0.00	0.00	0.00
61 Building Reserve	191,603.43	0.00	N/A	0.00%	112,693.43	22,865.49	56,044.51	4.89
Total of All Funds	7,279,163.41	752,708.33			1,289,063.39	5,128,854.21	861,245.81	75.19

50 Debt Service **Tax Jurisdiction**								
2008-HS	275,882.50	0.00	20-9-438	0.00%	0.00	0.00	275,882.50	24.09
Revenue	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

18 Glacier

0401 Browning H S

Submit ID: 0401-21310746

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROWNING HS 9-12 572 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,121,600.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	156,583.06
D.	At Risk Student	(I-D)	60,484.22
E.	Indian Education For All	(I-E)	13,676.52
F.	American Indian Achievement Gap	(I-F)	127,840.00
G.	Data For Achievement	(I-G)	13,093.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	113,907.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	95,237.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	581
B.	BASE Budget Limit	(II-B)	4,338,309.99
C.	Maximum Budget Limit	(II-C)	5,364,602.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,338,309.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,328,196.00
H.	Maximum Budget Limit	(II-H)	5,345,802.76
I.	Highest Budget Without a Vote	(II-I)	4,328,196.00
J.	Highest Budget	(II-J)	5,345,802.76
K.	Highest Voted Amount	(II-K)	1,017,606.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,328,196.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		432,819.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,926.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,926.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		448,746.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,328,196.00
1.	BASE Budget Limit	(V-A1)	4,328,196.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,121,600.57
1.	Direct State Aid Paid By State	(V-B1)	2,121,600.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		156,583.06
D.	At Risk Student	(V-D)		60,484.22
E.	Indian Education For All	(V-E)		13,676.52
F.	American Indian Achievement Gap	(V-F)		127,840.00
G.	Data For Achievement	(V-G)		13,093.08
H.	Special Education Allowable Cost Payment	(V-H)		113,907.94
I.	Remaining Fund Balance Available	(V-I)		15,926.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,705,083.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,521,887.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	183,196.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,328,196.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.98
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

18 Glacier

0401 Browning H S

Submit ID: 0401-21310746

01 General Fund

Adopted Budget	0001	4,328,196.00

Budget Uses

Expenditure Budget	0002	4,328,196.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,926.82
Direct State Aid	3110	2,121,600.57
Quality Educator	3111	156,583.06
At Risk Student	3112	60,484.22
Indian Education For All	3113	13,676.52
American Indian Achievement Gap	3114	127,840.00
State Special Education Allowable Cost Payment to Districts	3115	113,907.94
Data For Achievement	3116	13,093.08
State - Guaranteed Tax Base Aid	3120	1,521,887.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	183,196.53		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	183,196.53
Total Estimated Revenues to Fund Adopted Budget			0004	4,328,196.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	706,000.00

Budget Uses

Expenditure Budget	0002	706,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	104,636.02
Contingency	0006	10,463.60
Over-Schedule	0011	590,900.38
Fund Balance for Budget	TFS48	369,202.25
Operating Reserve	0961	141,200.00
Unreserved Fund Balance Reappropriated	0970	228,002.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	57,549.81
State - On-Schedule Transportation Reimbursement	3210	57,549.81
District Tax Levy	1110	362,898.13
District Mills	999	31.69
Total Estimated Revenues to Fund Adopted Budget	0004	706,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	737,594.90

Budget Uses

Expenditure Budget	0002	737,594.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	523,938.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	523,938.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	213,656.64
District Mills	999	18.66
Total Estimated Revenues to Fund Adopted Budget	0004	737,594.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Grech Motors Model: GM40	2023	65,572.00	0.00	13,114.40	13,114.40
2023 Blue Bird Vision Gas w/ac	2023	40,237.50	0.00	8,047.50	8,047.50
Highline Communications transportation radio update	2023	10,792.82	0.00	2,158.56	2,158.56
K12 Montana Inc - install new cameras	2023	105,359.60	0.00	21,071.92	21,071.92
Extended Stop Arms	2022	18,626.25	3,725.25	3,725.25	3,725.25
Highline Communication Base Station	2022	10,875.00	2,175.00	2,175.00	2,175.00
Pro Vision Video Systems	2022	32,547.04	6,509.41	6,509.41	6,509.41
2020 Blue Bird 77 Passenger Bus	2020	43,200.00	25,920.00	8,640.00	8,640.00
2020 Blue Bird Passenger 33 Bus	2020	47,600.00	28,560.00	9,520.00	9,520.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	39,600.00	23,760.00	7,920.00	7,920.00
2020 Blue Bird Vision - Propane	2020	23,300.00	13,980.00	4,660.00	4,660.00
2020 Ultra Coachliner SE	2020	61,844.00	37,106.40	12,368.80	12,368.80
2007 MCI	2018	81,514.00	81,514.00	16,302.80	16,302.80
2019 Blue Bird - Propane 6324	2018	34,706.00	34,706.00	6,941.20	6,941.20
2019 Blue Bird - Propane 6325	2018	34,706.00	34,706.00	6,941.20	6,941.20
2019 Blue Bird - Propane 6509	2018	36,360.00	36,360.00	7,272.00	7,272.00

2019 Blue Bird Vision-Propane6511	2018	39,025.00	39,025.00	7,805.00	7,805.00
2019 BlueBird Vision - Propane 6510	2018	38,575.00	38,575.00	7,715.00	7,715.00
2005 MCI J4500 Coach	2016	65,314.00	91,439.60	13,062.80	6,531.40
2016 - 77 Pass propane bus	2016	37,800.00	52,920.00	7,560.00	3,780.00
2016 - 77 Pass propane bus (1 of 2)	2016	37,800.00	52,920.00	7,560.00	3,780.00
2016 Blue Bird 77 Passenger School Bus 40% High School	2016	37,800.00	22,680.00	7,560.00	7,560.00
2016 Lift bus - propane	2016	39,800.00	55,720.00	7,960.00	3,980.00
2017 Blue Bird propane - Body # F470017	2016	37,000.00	51,800.00	7,400.00	3,700.00
2017 Blue Bird propane - Body # F470018	2016	37,000.00	51,800.00	7,400.00	3,700.00
2017 Blue Bird propane - Body # F470019	2016	37,000.00	51,800.00	7,400.00	3,700.00
2017 Blue Bird propane - Body # F470020	2016	37,000.00	51,800.00	7,400.00	3,700.00
2017 Blue Bird propane - Body # F470021	2016	37,000.00	51,800.00	7,400.00	3,700.00
2017 Blue Bird propane - Body # F470022	2016	37,000.00	51,800.00	7,400.00	3,700.00
2016 Blue Bird Vision-propane Body#F453882	2015	32,343.00	45,280.20	6,468.60	3,234.30
2016 Blue Bird Vision-propane Body#F453883	2015	32,343.00	45,280.20	6,468.60	3,234.30
2016 Blue Bird Vision-propane Body#F453884	2015	32,343.00	45,280.20	6,468.60	3,234.30
2016 Blue Bird Vision-propane Body#F453885	2015	32,343.00	45,280.20	6,468.60	3,234.30
2006 Blue Bird - 84 Pass - 6495	2006	35,200.00	52,800.00	N/A	NA
2006 Blue bird - 84 Pass - 6496	2006	35,200.00	52,800.00	N/A	NA
2005 Blue Bird - 42 Pass - 7679	2005	39,401.20	59,101.80	N/A	NA
2004 Blue Bird - 66 Pass - 7460	2003	27,355.60	41,033.40	N/A	NA
2003 Blue Bird 84 Pass - 0628	2002	29,300.00	43,950.00	N/A	NA
2003 Blue Bird 84 Pass - 0629	2002	29,300.00	43,950.00	N/A	NA
1162-Motorola Radio	1998	638.00	957.00	N/A	NA
2237-Motorola Radio	1998	638.00	957.00	N/A	NA
781A-Motorola Radio	1998	638.00	957.00	N/A	NA
Blue Bird 90 Pass -0059	1998	32,655.60	48,983.40	N/A	NA
Video Cameras	1998	7,638.00	11,457.00	N/A	NA
0645-Motorola Radio	1997	638.00	957.00	N/A	NA
776 TVQ 1553	1996	534.80	802.20	N/A	NA
776 TVQ 1554	1996	534.80	802.20	N/A	NA
776 TVQ1635	1996	534.80	802.20	N/A	NA
Total					213,656.64

Budget Report
FY 2024

18 Glacier

0401 Browning H S

Submit ID: 0401-21310746

13 Tuition Fund

Adopted Budget	0001	45,450.00

Budget Uses

Expenditure Budget	0002	45,450.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,450.00
District Mills	999	3.97
Total Estimated Revenues to Fund Adopted Budget	0004	45,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	893,445.13

Budget Uses

Expenditure Budget	0002	893,445.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	214,433.85
Operating Reserve	0961	178,689.03
Unreserved Fund Balance Reappropriated	0970	35,744.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	857,700.31
Total Estimated Revenues to Fund Adopted Budget	0004	893,445.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,941.08

Budget Uses

Expenditure Budget	0002	3,941.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,941.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,941.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,941.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	54,715.80

Budget Uses

Expenditure Budget	0002	54,715.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,599.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,599.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,116.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,715.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	318,217.07

Budget Uses

Expenditure Budget	0002	318,217.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	318,217.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,217.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	318,217.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

0401 Browning H S

Submit ID: 0401-21310746

50 Debt Service Fund

2008-HS

Taxable Value		11,450,555.00
Adopted Budget	0001	275,882.50

Budget Uses

Expenditure Budget	0002	232,882.50
Add To Fund Balance	0003	43,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-42,417.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	275,882.50
Jurisdiction Mills	999	24.09
Total Estimated Revenues to Fund Adopted Budget	0004	275,882.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	03/25/2021	06/30/2027	1,540,000.00	700,000.00	225,000.00	6,382.50	1,500.00
Total Bond Requirements							232,882.50
Total Debt Service Requirements						0002	232,882.50

Budget Report
FY 2024

18 Glacier

0401 Browning H S

Submit ID: 0401-21310746

Revenue

Taxable Value		11,450,555.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	191,603.43

Budget Uses

Expenditure Budget		0002	191,603.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	112,693.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	112,693.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,865.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	56,044.51	
District Tax Levy		1110	56,044.51
District Mills		999	4.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.89
Total Estimated Revenues to Fund Adopted Budget		0004	191,603.43

Budget Report
FY 2024

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-71639908

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3,074	N/A	83,002,098

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-71639908

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,340,021.67	2,234,002.17	10%	10.00%	48,494.59	15,576,022.78	6,715,504.30	80.92
10 Transportation	1,600,000.00	320,000.00	20%	20.00%	468,284.86	231,000.00	900,715.14	10.85
11 Bus Depreciation Reserve	2,229,071.90	0.00	N/A	0.00%	1,898,120.01	0.00	330,951.89	3.99
13 Tuition	275,000.00		N/A		0.00	0.00	275,000.00	3.31
14 Retirement	3,550,000.00	710,000.00	20%	20.00%	458,208.33	3,091,791.67		
17 Adult Education	170,000.00	59,500.00	35%	35.00%	135,064.52	0.00	34,935.48	0.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,136,703.05	0.00	N/A	0.00%	819,611.34	17,091.71	300,000.00	3.61
29 Flexibility	204,869.07	0.00	N/A	0.00%	204,869.07	0.00	0.00	0.00
61 Building Reserve	1,640,547.97	0.00	N/A	0.00%	1,284,547.97	180,967.77	175,032.23	2.11
Total of All Funds	33,146,213.66	3,323,502.17			5,317,200.69	19,096,873.93	8,732,139.04	105.21

50 Debt Service **Tax Jurisdiction**								
Butte Elementary	2,753,600.00	70,000.00	20-9-438	2.54%	464,313.52	0.00	2,289,286.48	27.58

Budget Report
FY 2024

47 Silver Bow

0840 Butte Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BUTTE K-6	2,392
M1	BUTTE 7-8	682

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,914,377.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	799,390.22
D.	At Risk Student	(I-D)	146,525.07
E.	Indian Education For All	(I-E)	73,499.34
F.	American Indian Achievement Gap	(I-F)	43,475.00
G.	Data For Achievement	(I-G)	70,363.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	632,045.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	169,457.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,100
B.	BASE Budget Limit	(II-B)	17,657,510.71
C.	Maximum Budget Limit	(II-C)	21,944,182.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,286,671.97
E.	Adopted Budget	(II-E)	21,944,182.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	17,972,259.01
H.	Maximum Budget Limit	(II-H)	22,340,021.67
I.	Highest Budget Without a Vote	(II-I)	22,258,930.98
J.	Highest Budget	(II-J)	22,340,021.67
K.	Highest Voted Amount	(II-K)	81,090.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	22,340,021.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,234,002.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		48,494.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	48,494.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,282,496.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,340,021.67
1.	BASE Budget Limit	(V-A1)	17,972,259.01	
2.	Over-BASE Budget	(V-A2)	4,367,762.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		8,914,377.02
1.	Direct State Aid Paid By State	(V-B1)	8,914,377.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		799,390.22
D.	At Risk Student	(V-D)		146,525.07
E.	Indian Education For All	(V-E)		73,499.34
F.	American Indian Achievement Gap	(V-F)		43,475.00
G.	Data For Achievement	(V-G)		70,363.86
H.	Special Education Allowable Cost Payment	(V-H)		632,045.14
I.	Remaining Fund Balance Available	(V-I)		48,494.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		100,714.03
1.	Actual Non-Levy Revenue	(V-J1)	100,714.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,143,374.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,795,633.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,347,741.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		17,972,259.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		81,090.69
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	81,090.69	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,286,671.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,367,762.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.62
1.	District Property Tax Levy Mills	(V-U1)	51.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.98	
V.	Total General Fund Mills	(V-V)		80.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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47 Silver Bow

0840 Butte Elem

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01 General Fund

Adopted Budget	0001	22,340,021.67

Budget Uses

Expenditure Budget	0002	22,340,021.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	48,494.59
Direct State Aid	3110	8,914,377.02
Quality Educator	3111	799,390.22
At Risk Student	3112	146,525.07
Indian Education For All	3113	73,499.34
American Indian Achievement Gap	3114	43,475.00
State Special Education Allowable Cost Payment to Districts	3115	632,045.14
Data For Achievement	3116	70,363.86
State - Guaranteed Tax Base Aid	3120	4,795,633.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	100,520.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	193.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,347,741.64		
Over-BASE Levy	1110(c)	4,367,762.66		
District Tax Levy			1110	6,715,504.30
Total Estimated Revenues to Fund Adopted Budget			0004	22,340,021.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,600,000.00

Budget Uses

Expenditure Budget	0002	1,600,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	210,000.00
Contingency	0006	21,000.00
Over-Schedule	0011	1,369,000.00
Fund Balance for Budget	TFS48	788,284.86
Operating Reserve	0961	320,000.00
Unreserved Fund Balance Reappropriated	0970	468,284.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	115,500.00
State - On-Schedule Transportation Reimbursement	3210	115,500.00
District Tax Levy	1110	900,715.14
District Mills	999	10.85
Total Estimated Revenues to Fund Adopted Budget	0004	1,600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,229,071.90

Budget Uses

Expenditure Budget	0002	2,229,071.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,898,120.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,898,120.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	330,951.89
District Mills	999	3.99
Total Estimated Revenues to Fund Adopted Budget	0004	2,229,071.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #125	2021	65,579.63	22,484.45	13,115.93	13,115.93
Bus #126	2021	63,568.75	21,795.00	12,713.75	12,713.75
Bus #127	2021	63,568.75	21,795.00	12,713.75	12,713.75
Bus #128	2021	63,568.75	21,795.00	12,713.75	12,713.75
Bus #129	2021	63,568.75	21,795.00	12,713.75	12,713.75
Bus #130	2021	63,568.75	21,795.00	12,713.75	12,713.75
Bus 1	2018	71,120.50	54,864.38	14,224.10	14,224.10
Bus 2	2018	71,120.50	54,864.38	14,224.10	14,224.10
Bus 3	2018	71,120.50	54,864.38	14,224.10	14,224.10
Bus 119	2017	47,368.54	43,308.36	9,473.71	9,473.71
Bus 120	2017	47,368.54	43,308.36	9,473.71	9,473.71
Bus 121	2017	47,368.54	43,308.36	9,473.71	9,473.71
Bus 122	2017	47,368.54	43,308.36	9,473.71	9,473.71
Bus 123	2017	47,368.54	43,308.36	9,473.71	9,473.71
Bus 124	2017	47,368.54	43,308.36	9,473.71	9,473.71
Bus 112	2016	55,897.43	58,342.86	11,179.49	11,179.46
Bus 113	2016	55,894.43	58,342.26	11,178.89	11,178.89
Bus 114	2016	55,894.43	58,342.26	11,178.89	11,178.89
Bus 115	2016	55,894.43	58,342.26	11,178.89	11,178.89
Bus 116	2016	55,894.43	58,342.26	11,178.89	11,178.89
Bus 117	2016	55,897.43	58,342.86	11,179.49	11,179.49
Bus 118 W/C	2016	57,989.69	60,465.89	11,597.94	11,597.94
Bus 105	2014	62,913.00	88,078.20	12,582.60	6,291.30
Bus 106	2014	62,913.00	88,078.20	12,582.60	6,291.30
Bus 107	2014	62,913.00	88,078.20	12,582.60	6,291.30
Bus 108	2014	62,913.00	88,078.20	12,582.60	6,291.30
Bus 109	2014	62,913.00	88,078.20	12,582.60	6,291.30
Bus 110	2014	58,826.00	82,356.40	11,765.20	5,882.60
Bus 111	2014	62,913.00	88,078.20	12,582.60	6,291.30
Radio 111	2014	201.00	252.68	40.20	40.20
Radio-105	2013	257.95	386.93	N/A	NA
Radio-106	2013	257.95	361.13	51.59	25.80
Radio-107	2013	257.95	361.13	51.59	25.80
Radio-108	2013	257.95	361.13	51.59	25.80
Radio-109	2013	257.95	361.13	51.59	25.80
Radio-110	2013	257.95	361.13	51.59	25.80
Van Hool C2045 Liner	2012	322,806.00	451,928.40	64,561.20	32,280.60
Radio 104	2011	304.85	457.28	N/A	NA
Total					330,951.89

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13 Tuition Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	275,000.00
District Mills	999	3.31
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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47 Silver Bow

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14 Retirement Fund

Adopted Budget	0001	3,550,000.00

Budget Uses

Expenditure Budget	0002	3,550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,168,208.33
Operating Reserve	0961	710,000.00
Unreserved Fund Balance Reappropriated	0970	458,208.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,091,791.67
Total Estimated Revenues to Fund Adopted Budget	0004	3,550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	194,564.52
Operating Reserve	0961	59,500.00
Unreserved Fund Balance Reappropriated	0970	135,064.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,935.48
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,136,703.05

Budget Uses

Expenditure Budget	0002	1,136,703.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	819,611.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	819,611.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,091.71
District Tax Levy	1110	300,000.00
District Mills	999	3.61
Total Estimated Revenues to Fund Adopted Budget	0004	1,136,703.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	204,869.07

Budget Uses

Expenditure Budget	0002	204,869.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,869.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	204,869.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	204,869.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Butte Elementary

Taxable Value		83,002,098.00
Adopted Budget	0001	2,753,600.00

Budget Uses

Expenditure Budget	0002	2,753,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	534,313.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	464,313.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,289,286.48
Jurisdiction Mills	999	27.58
Total Estimated Revenues to Fund Adopted Budget	0004	2,753,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/05/2019	06/30/2039	35,000,000.00	29,355,000.00	1,340,000.00	1,347,100.00	500.00
Total Bond Requirements							2,687,600.00

SIDs

Issue Type		Amount
Elementary		66,000.00
Total SID Requirements		66,000.00
Total Debt Service Requirements	0002	2,753,600.00

61 Building Reserve Fund

Adopted Budget		0001	1,640,547.97

Budget Uses

Expenditure Budget		0002	1,640,547.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,284,547.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,284,547.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	180,967.77
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	175,032.23	
District Tax Levy		1110	175,032.23
District Mills		999	2.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.11
Total Estimated Revenues to Fund Adopted Budget		0004	1,640,547.97

Budget Report
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47 Silver Bow

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	1,347	100,420,329

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

47 Silver Bow

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Submit ID: 1212-36223296

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,609,575.17	1,192,347.35	10%	10.27%	25,163.14	7,727,377.82	3,857,034.21	38.40
10 Transportation	800,000.00	160,000.00	20%	20.00%	256,378.68	44,000.00	499,621.32	4.98
11 Bus Depreciation Reserve	1,127,417.03	0.00	N/A	0.00%	953,880.41	0.00	173,536.62	1.73
13 Tuition	70,000.00		N/A		38,926.87	0.00	31,073.13	0.31
14 Retirement	2,000,000.00	400,000.00	20%	20.00%	495,333.38	1,504,666.62		
17 Adult Education	135,000.00	47,250.00	35%	35.00%	61,292.92	0.00	73,707.08	0.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	258,180.58	0.00	N/A	0.00%	249,319.44	8,861.14	0.00	0.00
29 Flexibility	189,665.81	0.00	N/A	0.00%	189,665.81	0.00	0.00	0.00
61 Building Reserve	2,574,628.94	0.00	N/A	0.00%	2,414,208.95	64,863.87	95,556.12	0.95
Total of All Funds	18,764,467.53	1,799,597.35			4,684,169.60	9,349,769.45	4,730,528.48	47.10

50 Debt Service **Tax Jurisdiction**								
47-1212	40,000.00	0.00	20-9-438	0.00%	259,424.90	0.00	0.00	0.00

Budget Report
FY 2024

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BUTTE HS 9-12 1,347

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,751,022.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	306,390.72
D.	At Risk Student	(I-D)	43,210.01
E.	Indian Education For All	(I-E)	32,206.77
F.	American Indian Achievement Gap	(I-F)	14,335.00
G.	Data For Achievement	(I-G)	30,832.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	276,956.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	143,613.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,322
B.	BASE Budget Limit	(II-B)	8,934,829.92
C.	Maximum Budget Limit	(II-C)	11,127,799.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,417,928.72
E.	Adopted Budget	(II-E)	11,352,758.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,317,663.87
H.	Maximum Budget Limit	(II-H)	11,609,575.17
I.	Highest Budget Without a Vote	(II-I)	11,609,575.17
J.	Highest Budget	(II-J)	11,609,575.17
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,609,575.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,160,957.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		31,389.83
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	31,389.83	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,163.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	25,163.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,217,510.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,609,575.17
1.	BASE Budget Limit	(V-A1)	9,317,663.87	
2.	Over-BASE Budget	(V-A2)	2,291,911.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,751,022.87
1.	Direct State Aid Paid By State	(V-B1)	4,751,022.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		306,390.72
D.	At Risk Student	(V-D)		43,210.01
E.	Indian Education For All	(V-E)		32,206.77
F.	American Indian Achievement Gap	(V-F)		14,335.00
G.	Data For Achievement	(V-G)		30,832.83
H.	Special Education Allowable Cost Payment	(V-H)		276,956.67
I.	Remaining Fund Balance Available	(V-I)		25,163.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		34,932.41
1.	Actual Non-Levy Revenue	(V-J1)	34,932.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,802,613.45
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,237,490.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,565,122.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,317,663.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,291,911.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,291,911.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.58
U.	Over-BASE Mills	(V-U)		22.82
1.	District Property Tax Levy Mills	(V-U1)	22.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	11,609,575.17

Budget Uses

Expenditure Budget	0002	11,609,575.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,163.14
Direct State Aid	3110	4,751,022.87
Quality Educator	3111	306,390.72
At Risk Student	3112	43,210.01
Indian Education For All	3113	32,206.77
American Indian Achievement Gap	3114	14,335.00
State Special Education Allowable Cost Payment to Districts	3115	276,956.67
Data For Achievement	3116	30,832.83
State - Guaranteed Tax Base Aid	3120	2,237,490.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	34,932.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,565,122.91		
Over-BASE Levy	1110(c)	2,291,911.30		
District Tax Levy			1110	3,857,034.21
Total Estimated Revenues to Fund Adopted Budget			0004	11,609,575.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	800,000.00

Budget Uses

Expenditure Budget	0002	800,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,000.00
Contingency	0006	4,000.00
Over-Schedule	0011	756,000.00
Fund Balance for Budget	TFS48	416,378.68
Operating Reserve	0961	160,000.00
Unreserved Fund Balance Reappropriated	0970	256,378.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,000.00
State - On-Schedule Transportation Reimbursement	3210	22,000.00
District Tax Levy	1110	499,621.32
District Mills	999	4.98
Total Estimated Revenues to Fund Adopted Budget	0004	800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,127,417.03

Budget Uses

Expenditure Budget	0002	1,127,417.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	953,880.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	953,880.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	173,536.62
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	1,127,417.03

Budget Report
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Submit ID: 1212-36223296

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #125	2021	32,300.41	12,920.16	6,460.08	6,460.08
Bus #126	2021	31,309.98	12,524.00	6,262.00	6,262.00
Bus #127	2021	31,309.98	12,524.00	6,262.00	6,262.00
Bus #128	2021	31,309.98	12,524.00	6,262.00	6,262.00
Bus #129	2021	31,309.98	12,524.00	6,262.00	6,262.00
Bus #130	2021	31,309.98	12,524.00	6,262.00	6,262.00
Bus 1	2018	35,029.50	29,024.43	7,005.90	7,005.90
Bus 2	2018	35,029.50	29,024.43	7,005.90	7,005.90
Bus 3	2018	35,029.50	29,024.43	7,005.90	7,005.90
Bus 119	2017	23,330.78	22,664.20	4,666.16	4,666.16
Bus 120	2017	23,330.78	22,664.20	4,666.16	4,666.16
Bus 121	2017	23,330.78	22,664.20	4,666.16	4,666.16
Bus 122	2017	23,330.78	22,664.20	4,666.16	4,666.16
Bus 123	2017	23,330.78	22,664.20	4,666.16	4,666.16
Bus 124	2017	23,330.78	22,664.20	4,666.16	4,666.16
Bus 112	2016	27,530.09	29,243.52	5,506.02	5,506.02
Bus 113	2016	27,530.09	29,243.52	5,506.02	5,506.02
Bus 114	2016	27,530.09	29,243.52	5,506.02	5,506.02
Bus 115	2016	27,530.09	29,243.52	5,506.02	5,506.02
Bus 116	2016	27,530.09	29,243.52	5,506.02	5,506.02
Bus 117	2016	27,530.09	29,243.52	5,506.02	5,506.02
Bus 118 W/C	2016	28,552.24	30,236.46	5,710.45	5,710.45
Bus 105	2014	30,987.00	42,455.08	6,197.40	4,025.42
Bus 106	2014	30,987.00	42,455.08	6,197.40	4,025.42
Bus 107	2014	30,987.00	42,455.08	6,197.40	4,025.42
Bus 108	2014	30,987.00	42,455.08	6,197.40	4,025.42
Bus 109	2014	30,987.00	42,455.08	6,197.40	4,025.42
Bus 110	2014	28,974.00	39,724.44	5,794.80	3,736.56
Bus 111	2014	30,987.00	41,967.50	6,197.40	4,513.00
Radio 111	2014	99.00	138.58	19.80	9.92
Radio-105	2013	127.05	177.87	25.41	12.71
Radio-106	2013	127.05	177.87	25.41	12.71
Radio-107	2013	127.05	177.87	25.41	12.71
Radio-108	2013	127.05	177.87	25.41	12.71
Radio-109	2013	127.05	177.87	25.41	12.71
Radio-110	2013	127.05	177.87	25.41	12.71
Van Hool C2045 Liner	2012	158,994.00	218,963.55	31,798.80	19,527.45
Radio 104	2011	150.15	210.21	30.03	15.02
Total					173,536.62

Budget Report
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13 Tuition Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,926.87
Unreserved Fund Balance Reappropriated	0970	38,926.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,073.13
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,000,000.00

Budget Uses

Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	895,333.38
Operating Reserve	0961	400,000.00
Unreserved Fund Balance Reappropriated	0970	495,333.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,504,666.62
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,542.92
Operating Reserve	0961	47,250.00
Unreserved Fund Balance Reappropriated	0970	61,292.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,707.08
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	258,180.58

Budget Uses

Expenditure Budget	0002	258,180.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	249,319.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	249,319.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,861.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	258,180.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	189,665.81

Budget Uses

Expenditure Budget	0002	189,665.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	189,665.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,665.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	189,665.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
47 Silver Bow

1212 Butte H S

Submit ID: 1212-36223296

50 Debt Service Fund
47-1212

Taxable Value		100,420,329.00
Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	259,424.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	259,424.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	219,424.90

SIDs

Issue Type		Amount
High School		40,000.00
Total SID Requirements		40,000.00
Total Debt Service Requirements	0002	40,000.00

Budget Report
FY 2024

47 Silver Bow

1212 Butte H S

Submit ID: 1212-36223296

61 Building Reserve Fund

Adopted Budget		0001	2,574,628.94

Budget Uses

Expenditure Budget		0002	2,574,628.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,414,208.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,414,208.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,863.87
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	95,556.12	
District Tax Levy		1110	95,556.12
District Mills		999	0.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.95
Total Estimated Revenues to Fund Adopted Budget		0004	2,574,628.94

Budget Report
FY 2024

50 Teton

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	30	N/A	784,987

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacia Coverdell

(Signature) (Date)

Chairperson, School Trustees: Paul Rice

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

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Submit ID: 0889-17639641

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	229,391.67	23,387.64	10%	10.20%	14,219.42	172,249.50	42,922.75	54.68
10 Transportation	42,699.94	8,539.99	20%	20.00%	34,159.95	1,256.64	7,283.35	9.28
11 Bus Depreciation Reserve	28,799.56	0.00	N/A	0.00%	28,799.56	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	7,338.38	17,661.62		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,314.50	0.00	N/A	0.00%	2,115.37	199.13	0.00	0.00
29 Flexibility	5,228.75	0.00	N/A	0.00%	5,228.75	0.00	0.00	0.00
61 Building Reserve	11,873.87	0.00	N/A	0.00%	11,873.87	0.00	0.00	0.00
Total of All Funds	345,308.29	36,927.63			103,735.30	191,366.89	50,206.10	63.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 0889-17639641

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BYNUM K-8 30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	107,659.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,132.00
D.	At Risk Student	(I-D)	377.85
E.	Indian Education For All	(I-E)	717.30
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	686.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,626.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,542.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,715.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	173,282.13
C.	Maximum Budget Limit	(II-C)	214,673.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	20,000.00
E.	Adopted Budget	(II-E)	193,282.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	209,391.67
H.	Maximum Budget Limit	(II-H)	259,720.38
I.	Highest Budget Without a Vote	(II-I)	229,391.67
J.	Highest Budget	(II-J)	259,720.38
K.	Highest Voted Amount	(II-K)	30,328.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	229,391.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,939.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		448.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	448.47	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,219.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,219.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,607.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		229,391.67
1.	BASE Budget Limit	(V-A1)	209,391.67	
2.	Over-BASE Budget	(V-A2)	20,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		107,659.50
1.	Direct State Aid Paid By State	(V-B1)	107,659.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,132.00
D.	At Risk Student	(V-D)		377.85
E.	Indian Education For All	(V-E)		717.30
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		686.70
H.	Special Education Allowable Cost Payment	(V-H)		4,626.30
I.	Remaining Fund Balance Available	(V-I)		14,219.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		266.85
1.	Actual Non-Levy Revenue	(V-J1)	266.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		73,000.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	50,078.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,922.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		209,391.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.48
1.	District Property Tax Levy Mills	(V-U1)	25.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

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Submit ID: 0889-17639641

01 General Fund

Adopted Budget	0001	229,391.67

Budget Uses

Expenditure Budget	0002	229,391.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,219.42
Direct State Aid	3110	107,659.50
Quality Educator	3111	7,132.00
At Risk Student	3112	377.85
Indian Education For All	3113	717.30
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	4,626.30
Data For Achievement	3116	686.70
State - Guaranteed Tax Base Aid	3120	50,078.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	266.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,922.75		
Over-BASE Levy	1110(c)	20,000.00		
District Tax Levy			1110	42,922.75
Total Estimated Revenues to Fund Adopted Budget			0004	229,391.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	42,699.94

Budget Uses

Expenditure Budget	0002	42,699.94
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,142.40
Contingency	0006	114.24
Over-Schedule	0011	41,443.30
Fund Balance for Budget	TFS48	42,699.94
Operating Reserve	0961	8,539.99
Unreserved Fund Balance Reappropriated	0970	34,159.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	628.32
State - On-Schedule Transportation Reimbursement	3210	628.32
District Tax Levy	1110	7,283.35
District Mills	999	9.28
Total Estimated Revenues to Fund Adopted Budget	0004	42,699.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	28,799.56

Budget Uses

Expenditure Budget	0002	28,799.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,799.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,799.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,799.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC	2013	10,760.00	16,140.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

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14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,338.38
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	7,338.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,661.62
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,314.50

Budget Uses

Expenditure Budget	0002	2,314.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,115.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,115.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	199.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,314.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

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Submit ID: 0889-17639641

29 Flexibility Fund

Adopted Budget	0001	5,228.75

Budget Uses

Expenditure Budget	0002	5,228.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,228.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,228.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,228.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	11,873.87

Budget Uses

Expenditure Budget		0002	11,873.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,873.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,873.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	11,873.87

Budget Report
FY 2024

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-85865487

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 256	N/A	6,867,933

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Danielle Roberts

(Signature) (Date)

Chairperson, School Trustees:

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0969-85865487

0969 Canyon Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,959,440.14	196,354.76	10%	10.02%	55,752.34	1,445,006.67	458,681.13	66.78
10 Transportation	228,040.71	45,608.14	20%	20.00%	3,918.67	51,739.53	172,382.51	25.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	88,181.35		N/A		48,169.25	0.00	40,012.10	5.83
14 Retirement	275,290.92	55,058.18	20%	20.00%	27,167.44	248,123.48		
17 Adult Education	824.25	0.00	35%	0.00%	824.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,501.00	0.00	N/A	0.00%	15,908.74	1,592.26	0.00	0.00
29 Flexibility	5,929.05	0.00	N/A	0.00%	5,929.05	0.00	0.00	0.00
61 Building Reserve	182,672.67	0.00	N/A	0.00%	182,672.67	0.00	0.00	0.00
Total of All Funds	2,757,880.09	297,021.08			340,342.41	1,746,461.94	671,075.74	97.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0969-85865487

0969 Canyon Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CANYON CREEK K-6	195	*
M1	CANYON CREEK 7-8	61	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	822,151.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,064.30
D.	At Risk Student	(I-D)	4,005.18
E.	Indian Education For All	(I-E)	6,120.96
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	5,859.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	74,489.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,387.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,387.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	262
B.	BASE Budget Limit	(II-B)	1,662,817.79
C.	Maximum Budget Limit	(II-C)	2,076,911.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	285,152.21
E.	Adopted Budget	(II-E)	1,947,970.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,674,287.93
H.	Maximum Budget Limit	(II-H)	2,094,267.10
I.	Highest Budget Without a Vote	(II-I)	1,959,440.14
J.	Highest Budget	(II-J)	2,094,267.10
K.	Highest Voted Amount	(II-K)	134,826.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,959,440.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		195,944.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		410.75
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	410.75	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		55,752.34
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	55,752.34	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		252,107.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,959,440.14
	1. BASE Budget Limit	(V-A1)	1,674,287.93	
	2. Over-BASE Budget	(V-A2)	285,152.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		822,151.91
	1. Direct State Aid Paid By State	(V-B1)	822,151.91	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,064.30
D.	At Risk Student	(V-D)		4,005.18
E.	Indian Education For All	(V-E)		6,120.96
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		5,859.84
H.	Special Education Allowable Cost Payment	(V-H)		74,489.21
I.	Remaining Fund Balance Available	(V-I)		55,752.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,534.65
	1. Actual Non-Levy Revenue	(V-J1)	15,534.65	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		612,724.54
	1. State - Guaranteed Tax Base Aid	(V-L1)	439,195.62	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	173,528.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,674,287.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		285,152.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		285,152.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		41.52
1.	District Property Tax Levy Mills	(V-U1)	41.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-85865487

01 General Fund

Adopted Budget	0001	1,959,440.14

Budget Uses

Expenditure Budget	0002	1,959,440.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	55,752.34
Direct State Aid	3110	822,151.91
Quality Educator	3111	75,064.30
At Risk Student	3112	4,005.18
Indian Education For All	3113	6,120.96
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	74,489.21
Data For Achievement	3116	5,859.84
State - Guaranteed Tax Base Aid	3120	439,195.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,667.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,867.51
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	173,528.92		
Over-BASE Levy	1110(c)	285,152.21		
District Tax Levy			1110	458,681.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,959,440.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	228,040.71

Budget Uses

Expenditure Budget	0002	228,040.71
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,035.94
Contingency	0006	4,703.59
Over-Schedule	0011	176,301.18
Fund Balance for Budget	TFS48	49,526.81
Operating Reserve	0961	45,608.14
Unreserved Fund Balance Reappropriated	0970	3,918.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,869.76
State - On-Schedule Transportation Reimbursement	3210	25,869.77
District Tax Levy	1110	172,382.51
District Mills	999	25.10
Total Estimated Revenues to Fund Adopted Budget	0004	228,040.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	88,181.35

Budget Uses

Expenditure Budget	0002	88,181.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,169.25
Unreserved Fund Balance Reappropriated	0970	48,169.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,012.10
District Mills	999	5.83
Total Estimated Revenues to Fund Adopted Budget	0004	88,181.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-85865487

14 Retirement Fund

Adopted Budget	0001	275,290.92

Budget Uses

Expenditure Budget	0002	275,290.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,225.62
Operating Reserve	0961	55,058.18
Unreserved Fund Balance Reappropriated	0970	27,167.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	248,123.48
Total Estimated Revenues to Fund Adopted Budget	0004	275,290.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	824.25

Budget Uses

Expenditure Budget	0002	824.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	824.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	824.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	824.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,501.00

Budget Uses

Expenditure Budget	0002	17,501.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,908.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,908.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,592.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,501.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-85865487

29 Flexibility Fund

Adopted Budget	0001	5,929.05

Budget Uses

Expenditure Budget	0002	5,929.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,929.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,929.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,929.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-85865487

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0969-85865487

0969 Canyon Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	182,672.67

Budget Uses

Expenditure Budget		0002	182,672.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	182,672.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	182,672.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	182,672.67

Budget Report
FY 2024

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-44373419

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	37	N/A	2,581,489

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	30	N/A	1,920,725
Non-located - 28 Madison	7	N/A	660,764

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Kyle Glaus

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-44373419

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	322,675.77	32,458.60	10%	10.06%	0.00	176,889.51	145,786.26	56.47
10 Transportation	62,000.00	12,400.00	20%	20.00%	7,265.86	9,870.80	44,863.34	17.38
11 Bus Depreciation Reserve	175,265.08	0.00	N/A	0.00%	129,555.10	8,500.00	37,209.98	14.41
13 Tuition	268.34		N/A		268.34	0.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	5,954.26	59,045.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,231.02	0.00	N/A	0.00%	988.82	242.20	0.00	0.00
29 Flexibility	4,062.39	0.00	N/A	0.00%	4,062.39	0.00	0.00	0.00
61 Building Reserve	97,377.13	0.00	N/A	0.00%	78,527.13	12,866.00	5,984.00	2.32
Total of All Funds	727,879.73	57,858.60			226,621.90	267,414.25	233,843.58	90.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-44373419

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARDWELL K-8 37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	126,797.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	2,572.87
E.	Indian Education For All	(I-E)	884.67
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	846.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,222.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,901.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	813.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	255,477.43
C.	Maximum Budget Limit	(II-C)	312,604.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	67,625.03
E.	Adopted Budget	(II-E)	323,102.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	254,675.77
H.	Maximum Budget Limit	(II-H)	317,483.13
I.	Highest Budget Without a Vote	(II-I)	322,675.77
J.	Highest Budget	(II-J)	332,139.30
K.	Highest Voted Amount	(II-K)	9,463.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	322,675.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		32,267.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		191.02
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	191.02	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,458.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		322,675.77
	1. BASE Budget Limit	(V-A1)	254,675.77	
	2. Over-BASE Budget	(V-A2)	68,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		126,797.72
	1. Direct State Aid Paid By State	(V-B1)	126,797.72	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		2,572.87
E.	Indian Education For All	(V-E)		884.67
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		846.93
H.	Special Education Allowable Cost Payment	(V-H)		8,222.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,901.10
	1. Actual Non-Levy Revenue	(V-J1)	1,901.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		102,281.95
	1. State - Guaranteed Tax Base Aid	(V-L1)	24,495.69	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	77,786.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		254,675.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.34
1.	District Property Tax Levy Mills	(V-U1)	26.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-44373419

01 General Fund

Adopted Budget	0001	322,675.77

Budget Uses

Expenditure Budget	0002	322,675.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	126,797.72
Quality Educator	3111	10,698.00
At Risk Student	3112	2,572.87
Indian Education For All	3113	884.67
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	8,222.53
Data For Achievement	3116	846.93
State - Guaranteed Tax Base Aid	3120	24,495.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,901.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	77,786.26		
Over-BASE Levy	1110(c)	68,000.00		
District Tax Levy			1110	145,786.26
Total Estimated Revenues to Fund Adopted Budget			0004	322,675.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	62,000.00

Budget Uses

Expenditure Budget	0002	62,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,064.36
Contingency	0006	806.44
Over-Schedule	0011	53,129.20
Fund Balance for Budget	TFS48	19,665.86
Operating Reserve	0961	12,400.00
Unreserved Fund Balance Reappropriated	0970	7,265.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,435.40
State - On-Schedule Transportation Reimbursement	3210	4,435.40
District Tax Levy	1110	44,863.34
District Mills	999	17.38
Total Estimated Revenues to Fund Adopted Budget	0004	62,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	175,265.08

Budget Uses

Expenditure Budget	0002	175,265.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	129,555.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,555.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,209.98
District Mills	999	14.41
Total Estimated Revenues to Fund Adopted Budget	0004	175,265.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 International 47 Pass Bus	2023	100,868.00	0.00	20,173.60	20,173.60
2019 INTEGRATED CE	2018	85,181.91	85,181.90	17,036.38	17,036.38
2014 IC CE	2014	88,521.29	132,781.94	N/A	NA
Total					37,209.98

13 Tuition Fund

Adopted Budget	0001	268.34

Budget Uses

Expenditure Budget	0002	268.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268.34
Unreserved Fund Balance Reappropriated	0970	268.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	268.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
22 Jefferson
0458 Cardwell Elem

Submit ID: 0458-44373419

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,954.26
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	5,954.26

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	58,545.74
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,231.02

Budget Uses

Expenditure Budget	0002	1,231.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	988.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	988.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	242.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,231.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-44373419

29 Flexibility Fund

Adopted Budget	0001	4,062.39

Budget Uses

Expenditure Budget	0002	4,062.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,062.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,062.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,062.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-44373419

61 Building Reserve Fund

Adopted Budget		0001	97,377.13

Budget Uses

Expenditure Budget		0002	97,377.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,527.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78,527.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,866.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,984.00	
District Tax Levy		1110	5,984.00
District Mills		999	2.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.32
Total Estimated Revenues to Fund Adopted Budget		0004	97,377.13

Budget Report
FY 2024

06 Carter

Submit ID: 0097-47832436

0097 Carter County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	45	73,399,067

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Micheal Ashbrook

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
06 Carter
0097 Carter County H S

Submit ID: 0097-47832436

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	781,118.65	64,044.32	10%	8.20%	0.00	347,418.43	433,700.22	5.91
10 Transportation	150,000.00	0.00	20%	0.00%	23,583.01	30,495.43	95,921.56	1.31
11 Bus Depreciation Reserve	389,595.06	0.00	N/A	0.00%	324,820.26	0.00	64,774.80	0.88
13 Tuition	18,000.00		N/A		9,233.20	0.00	8,766.80	0.12
14 Retirement	145,000.00	0.00	20%	0.00%	34,726.18	110,273.82		
17 Adult Education	12,000.00	0.00	35%	0.00%	5,182.00	0.00	6,818.00	0.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,785.91	0.00	N/A	0.00%	4,219.80	566.11	36,000.00	0.49
29 Flexibility	36,174.63	0.00	N/A	0.00%	36,174.63	0.00	0.00	0.00
61 Building Reserve	285,000.00	0.00	N/A	0.00%	115,098.90	3,087.54	166,813.56	2.27
Total of All Funds	1,857,674.25	64,044.32			553,037.98	491,841.33	812,794.94	11.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

06 Carter

Submit ID: 0097-47832436

0097 Carter County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CARTER CO HS 9-12 45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	311,017.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,611.48
D.	At Risk Student	(I-D)	1,815.96
E.	Indian Education For All	(I-E)	1,075.95
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,030.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,079.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,313.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	571,355.05
C.	Maximum Budget Limit	(II-C)	711,060.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,865.02
E.	Adopted Budget	(II-E)	768,220.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	595,270.55
H.	Maximum Budget Limit	(II-H)	741,263.74
I.	Highest Budget Without a Vote	(II-I)	781,118.65
J.	Highest Budget	(II-J)	781,118.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	781,118.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,044.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,044.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		781,118.65
1.	BASE Budget Limit	(V-A1)	595,270.55	
2.	Over-BASE Budget	(V-A2)	185,848.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		311,017.24
1.	Direct State Aid Paid By State	(V-B1)	311,017.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,611.48
D.	At Risk Student	(V-D)		1,815.96
E.	Indian Education For All	(V-E)		1,075.95
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,030.05
H.	Special Education Allowable Cost Payment	(V-H)		9,079.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,318.10
1.	Actual Non-Levy Revenue	(V-J1)	2,318.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		247,852.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	247,852.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		595,270.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		185,848.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		185,848.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		3.38
U.	Over-BASE Mills	(V-U)		2.53
1.	District Property Tax Levy Mills	(V-U1)	2.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		5.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

06 Carter

0097 Carter County H S

Submit ID: 0097-47832436

01 General Fund

Adopted Budget	0001	781,118.65

Budget Uses

Expenditure Budget	0002	781,118.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	311,017.24
Quality Educator	3111	20,611.48
At Risk Student	3112	1,815.96
Indian Education For All	3113	1,075.95
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	9,079.65
Data For Achievement	3116	1,030.05
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,318.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	247,852.12		
Over-BASE Levy	1110(c)	185,848.10		
District Tax Levy			1110	433,700.22
Total Estimated Revenues to Fund Adopted Budget			0004	781,118.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,723.12
Contingency	0006	2,772.31
Over-Schedule	0011	119,504.57
Fund Balance for Budget	TFS48	23,583.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,583.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,247.71
State - On-Schedule Transportation Reimbursement	3210	15,247.72
District Tax Levy	1110	95,921.56
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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06 Carter

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	389,595.06

Budget Uses

Expenditure Budget	0002	389,595.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	324,820.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	324,820.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,774.80
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	389,595.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	4,656.60	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	13,182.90	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	202,040.00	161,632.00	40,408.00	40,408.00
BUS#12 CHEVY Mini-Lic #166 VIN#3619	2017	28,937.50	28,937.50	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 Vin#39201	2017	47,642.00	47,642.00	9,528.40	9,528.40
BUS#1 THOMAS mini Lic #2122A VIN#7148 Black Hood	2014	26,684.00	40,026.00	N/A	NA
BUS#3 THOMAS mini Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS -Lic #14 VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					64,774.80

13 Tuition Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,233.20
Unreserved Fund Balance Reappropriated	0970	9,233.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,766.80
District Mills	999	0.12
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
06 Carter
0097 Carter County H S

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14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,726.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,726.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	110,273.82
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,182.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,182.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,818.00
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	40,785.91

Budget Uses

Expenditure Budget	0002	40,785.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,219.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,219.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	566.11
District Tax Levy	1110	36,000.00
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	40,785.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36,174.63

Budget Uses

Expenditure Budget	0002	36,174.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,174.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,174.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,174.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
06 Carter

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61 Building Reserve Fund

Adopted Budget		0001	285,000.00

Budget Uses

Expenditure Budget		0002	285,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	115,098.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	115,098.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	61.10
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,026.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	150,000.00	
Building Reserve Permissive Levy	1110(b)	16,813.56	
District Tax Levy		1110	166,813.56
District Mills		999	2.27
Building Reserve Voted Mills		0134	2.04
Building Reserve Permissive Mills		0135	0.23
Total Estimated Revenues to Fund Adopted Budget		0004	285,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	450,000.00	3	612	300,000.00	150,000.00	150,000.00
Total						150,000.00

Budget Report
FY 2024

08 Chouteau

0159 Carter Elem

Submit ID: 0159-89023839

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	6	N/A	1,492,952

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rosanne Lindeman

(Signature) (Date)

Chairperson, School Trustees: Vicki Deck

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

0159 Carter Elem

Submit ID: 0159-89023839

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	103,110.66	10,960.92	10%	10.63%	14,642.59	25,776.82	62,691.25	41.99
10 Transportation	2,700.00	0.00	20%	0.00%	2,150.05	549.95	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	0.00	20%	0.00%	10,026.86	4,973.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	162.17	0.00	N/A	0.00%	85.66	76.51	0.00	0.00
29 Flexibility	12.40	0.00	N/A	0.00%	12.40	0.00	0.00	0.00
61 Building Reserve	12,327.59	0.00	N/A	0.00%	12,327.59	0.00	0.00	0.00
Total of All Funds	133,312.82	10,960.92			39,245.15	31,376.42	62,691.25	41.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

08 Chouteau

0159 Carter Elem

Submit ID: 0159-89023839

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARTER K-8 6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	21,004.76
B.	Mandatory Non-isolated Levy	(I-B)	21,004.76
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	143.46
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	137.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	925.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	308.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	87,750.61
C.	Maximum Budget Limit	(II-C)	108,792.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,660.34
E.	Adopted Budget	(II-E)	110,410.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	80,450.32
H.	Maximum Budget Limit	(II-H)	99,678.31
I.	Highest Budget Without a Vote	(II-I)	103,110.66
J.	Highest Budget	(II-J)	111,177.69
K.	Highest Voted Amount	(II-K)	8,067.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	103,110.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,311.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		649.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	649.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,642.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,642.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,603.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		103,110.66
1.	BASE Budget Limit	(V-A1)	80,450.32	
2.	Over-BASE Budget	(V-A2)	22,660.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		42,009.52
1.	Direct State Aid Paid By State	(V-B1)	21,004.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	21,004.76	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		143.46
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		137.34
H.	Special Education Allowable Cost Payment	(V-H)		925.26
I.	Remaining Fund Balance Available	(V-I)		14,642.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		19,026.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,026.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		80,450.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,660.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,660.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		14.07
S.	BASE Mills - Elementary	(V-S)		12.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.18
1.	District Property Tax Levy Mills	(V-U1)	15.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

08 Chouteau

0159 Carter Elem

Submit ID: 0159-89023839

01 General Fund

Adopted Budget	0001	103,110.66

Budget Uses

Expenditure Budget	0002	103,110.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,642.59
Direct State Aid	3110	21,004.76
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	143.46
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	925.26
Data For Achievement	3116	137.34
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	21,004.76	
BASE Levy	1110(b)	19,026.15	
Over-BASE Levy	1110(c)	22,660.34	
District Tax Levy		1110	62,691.25
Total Estimated Revenues to Fund Adopted Budget		0004	103,110.66
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,700.00

Budget Uses

Expenditure Budget	0002	2,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	568.00
Contingency	0006	0.00
Over-Schedule	0011	2,132.00
Fund Balance for Budget	TFS48	2,150.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,150.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	265.95
State - On-Schedule Transportation Reimbursement	3210	284.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0159 Carter Elem

Submit ID: 0159-89023839

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,026.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,026.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,973.14
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	162.17

Budget Uses

Expenditure Budget	0002	162.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	76.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	162.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0159 Carter Elem

Submit ID: 0159-89023839

29 Flexibility Fund

Adopted Budget	0001	12.40

Budget Uses

Expenditure Budget	0002	12.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0159 Carter Elem

Submit ID: 0159-89023839

61 Building Reserve Fund

Adopted Budget		0001	12,327.59

Budget Uses

Expenditure Budget		0002	12,327.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	12,327.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	12,327.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	12,327.59

Budget Report
FY 2024

07 Cascade

0101 Cascade Elem

Submit ID: 0101-37633438

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	217	N/A	10,437,619

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
07 Cascade
0101 Cascade Elem

Submit ID: 0101-37633438

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,552,352.34	142,434.47	10%	9.18%	0.00	1,110,947.24	441,405.10	42.30
10 Transportation	300,000.00	60,000.00	20%	20.00%	3,556.22	23,602.18	272,841.60	26.14
11 Bus Depreciation Reserve	300,209.84	0.00	N/A	0.00%	265,094.23	0.00	35,115.61	3.36
13 Tuition	87,000.00		N/A		21,805.31	0.00	65,194.69	6.25
14 Retirement	260,244.00	52,048.80	20%	20.00%	41,864.33	218,379.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104,137.95	0.00	N/A	0.00%	52,802.87	1,335.08	50,000.00	4.79
29 Flexibility	6,702.19	0.00	N/A	0.00%	6,702.19	0.00	0.00	0.00
61 Building Reserve	109,938.80	0.00	N/A	0.00%	72,388.80	14,660.80	22,889.20	2.19
Total of All Funds	2,720,585.12	254,483.27			464,213.95	1,368,924.97	887,446.20	85.03

50 Debt Service Tax Jurisdiction								
0101	0.00	11,045.08	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

07 Cascade

0101 Cascade Elem

Submit ID: 0101-37633438

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CASCADE K-6	166
M1	CASCADE 7-8	51

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	708,325.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,580.26
D.	At Risk Student	(I-D)	7,300.73
E.	Indian Education For All	(I-E)	5,188.47
F.	American Indian Achievement Gap	(I-F)	2,820.00
G.	Data For Achievement	(I-G)	4,967.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,463.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,153.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,593.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	205
B.	BASE Budget Limit	(II-B)	1,318,650.94
C.	Maximum Budget Limit	(II-C)	1,643,435.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,467,139.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,403,863.51
H.	Maximum Budget Limit	(II-H)	1,747,558.03
I.	Highest Budget Without a Vote	(II-I)	1,552,352.34
J.	Highest Budget	(II-J)	1,747,558.03
K.	Highest Voted Amount	(II-K)	195,205.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,552,352.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,434.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		142,434.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,552,352.34
1.	BASE Budget Limit	(V-A1)	1,403,863.51	
2.	Over-BASE Budget	(V-A2)	148,488.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		708,325.37
1.	Direct State Aid Paid By State	(V-B1)	708,325.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,580.26
D.	At Risk Student	(V-D)		7,300.73
E.	Indian Education For All	(V-E)		5,188.47
F.	American Indian Achievement Gap	(V-F)		2,820.00
G.	Data For Achievement	(V-G)		4,967.13
H.	Special Education Allowable Cost Payment	(V-H)		33,463.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,026.20
1.	Actual Non-Levy Revenue	(V-J1)	15,026.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		562,191.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,275.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	292,916.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,403,863.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,488.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,488.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.23
1.	District Property Tax Levy Mills	(V-U1)	14.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
07 Cascade

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01 General Fund

Adopted Budget	0001	1,552,352.34

Budget Uses

Expenditure Budget	0002	1,552,352.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	708,325.37
Quality Educator	3111	64,580.26
At Risk Student	3112	7,300.73
Indian Education For All	3113	5,188.47
American Indian Achievement Gap	3114	2,820.00
State Special Education Allowable Cost Payment to Districts	3115	33,463.57
Data For Achievement	3116	4,967.13
State - Guaranteed Tax Base Aid	3120	269,275.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,026.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	292,916.27		
Over-BASE Levy	1110(c)	148,488.83		
District Tax Levy			1110	441,405.10
Total Estimated Revenues to Fund Adopted Budget			0004	1,552,352.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,456.53
Contingency	0006	2,145.65
Over-Schedule	0011	276,397.82
Fund Balance for Budget	TFS48	63,556.22
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	3,556.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,801.09
State - On-Schedule Transportation Reimbursement	3210	11,801.09
District Tax Levy	1110	272,841.60
District Mills	999	26.14
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	300,209.84

Budget Uses

Expenditure Budget	0002	35,115.61
Add To Fund Balance	0003	265,094.23
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	265,094.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	265,094.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,115.61
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	300,209.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	0.00
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	0.00
2021 Ultra Coachliner 2-89451B	2022	121,784.76	12,178.48	24,356.95	0.00
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	0.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,795.20	9,936.00	0.00
2002 Thomas 2-70788A - SPARE	2018	4,224.00	4,224.00	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	17,252.67	4,107.78	3,491.61
2018 Bluebird Vision 2-21789B	2017	66,175.00	54,925.25	13,235.00	0.00
2015 Bluebird 2-97028A	2015	28,375.00	30,861.25	5,675.00	5,675.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	103,787.00	18,340.00	9,170.00
2013 Bluebird Vision 2-4076	2013	47,600.00	58,668.00	9,520.00	9,520.00
2010 Thomas 2-2550	2010	45,617.50	62,012.05	9,123.50	6,414.20
Total					35,115.61

13 Tuition Fund

Adopted Budget	0001	87,000.00

Budget Uses

Expenditure Budget	0002	87,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,805.31
Unreserved Fund Balance Reappropriated	0970	21,805.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,194.69
District Mills	999	6.25
Total Estimated Revenues to Fund Adopted Budget	0004	87,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	260,244.00

Budget Uses

Expenditure Budget	0002	260,244.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,913.13
Operating Reserve	0961	52,048.80
Unreserved Fund Balance Reappropriated	0970	41,864.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	218,379.67
Total Estimated Revenues to Fund Adopted Budget	0004	260,244.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	104,137.95

Budget Uses

Expenditure Budget	0002	51,335.08
Add To Fund Balance	0003	52,802.87
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,802.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,802.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,335.08
District Tax Levy	1110	50,000.00
District Mills	999	4.79
Total Estimated Revenues to Fund Adopted Budget	0004	104,137.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	6,702.19

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	6,702.19
Fund Balance for Budget	TFS48	6,702.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,702.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,702.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

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50 Debt Service Fund
0101

Taxable Value		10,437,619.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,045.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	11,045.08
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

0101 Cascade Elem

Submit ID: 0101-37633438

61 Building Reserve Fund

Adopted Budget		0001	109,938.80

Budget Uses

Expenditure Budget		0002	37,550.00
Add To Fund Balance		0003	72,388.80
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,388.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	72,388.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,660.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,889.20	
District Tax Levy		1110	22,889.20
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	109,938.80

Budget Report
FY 2024

07 Cascade

0102 Cascade H S

Submit ID: 0102-99392185

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	105	12,491,631

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
07 Cascade
0102 Cascade H S

Submit ID: 0102-99392185

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,128,685.28	106,430.41	10%	9.43%	0.00	805,450.04	323,235.24	25.88
10 Transportation	300,000.00	59,025.30	20%	19.68%	0.00	23,602.18	276,397.82	22.13
11 Bus Depreciation Reserve	299,559.10	0.00	N/A	0.00%	268,344.71	0.00	31,214.39	2.50
13 Tuition	40,000.00		N/A		7,283.39	0.00	32,716.61	2.62
14 Retirement	171,082.00	34,216.40	20%	20.00%	32,125.31	138,956.69		
17 Adult Education	20,000.00	0.00	35%	0.00%	14,670.04	0.00	5,329.96	0.43
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	299,183.89	0.00	N/A	0.00%	198,233.10	950.79	100,000.00	8.01
29 Flexibility	9,229.92	0.00	N/A	0.00%	9,229.92	0.00	0.00	0.00
61 Building Reserve	91,679.54	0.00	N/A	0.00%	66,559.54	12,548.28	12,571.72	1.01
Total of All Funds	2,359,419.73	199,672.11			596,446.01	981,507.98	781,465.74	62.58

50 Debt Service Tax Jurisdiction								
0102	0.00	11,064.83	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

07 Cascade

0102 Cascade H S

Submit ID: 0102-99392185

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 105

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	520,286.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,588.68
D.	At Risk Student	(I-D)	2,807.44
E.	Indian Education For All	(I-E)	2,510.55
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	2,403.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,192.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,397.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,954.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	92
B.	BASE Budget Limit	(II-B)	901,363.60
C.	Maximum Budget Limit	(II-C)	1,121,220.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,030,278.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	999,770.19
H.	Maximum Budget Limit	(II-H)	1,240,116.96
I.	Highest Budget Without a Vote	(II-I)	1,128,685.28
J.	Highest Budget	(II-J)	1,240,116.96
K.	Highest Voted Amount	(II-K)	111,431.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,128,685.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,430.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,430.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,128,685.28
1.	BASE Budget Limit	(V-A1)	999,770.19	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		520,286.99
1.	Direct State Aid Paid By State	(V-B1)	520,286.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,588.68
D.	At Risk Student	(V-D)		2,807.44
E.	Indian Education For All	(V-E)		2,510.55
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		2,403.45
H.	Special Education Allowable Cost Payment	(V-H)		16,192.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,626.64
1.	Actual Non-Levy Revenue	(V-J1)	23,626.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		395,884.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	201,564.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	194,320.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		999,770.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,915.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.56
U.	Over-BASE Mills	(V-U)		10.32
1.	District Property Tax Levy Mills	(V-U1)	10.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
07 Cascade

0102 Cascade H S

Submit ID: 0102-99392185

01 General Fund

Adopted Budget	0001	1,128,685.28

Budget Uses

Expenditure Budget	0002	1,128,685.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	520,286.99
Quality Educator	3111	35,588.68
At Risk Student	3112	2,807.44
Indian Education For All	3113	2,510.55
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	16,192.05
Data For Achievement	3116	2,403.45
State - Guaranteed Tax Base Aid	3120	201,564.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,626.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	194,320.15		
Over-BASE Levy	1110(c)	128,915.09		
District Tax Levy			1110	323,235.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,128,685.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,456.53
Contingency	0006	2,145.65
Over-Schedule	0011	276,397.82
Fund Balance for Budget	TFS48	59,025.30
Operating Reserve	0961	59,025.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,801.09
State - On-Schedule Transportation Reimbursement	3210	11,801.09
District Tax Levy	1110	276,397.82
District Mills	999	22.13
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0102 Cascade H S

Submit ID: 0102-99392185

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	299,559.10

Budget Uses

Expenditure Budget	0002	31,214.39
Add To Fund Balance	0003	268,344.71
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,344.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,344.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,214.39
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	299,559.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	0.00
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	0.00
2021 Ultra Coachliner 2-89451B	2022	165,215.24	16,521.52	33,043.05	0.00
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	0.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,635.20	9,936.00	0.00
2002 Thomas 2-70788A - SPARE	2018	4,224.00	4,224.00	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	56,910.50	13,235.00	0.00
2018 Chevy Express 299584A	2018	20,538.88	17,458.06	4,107.78	3,491.61
2015 Bluebird 2-97038A	2015	28,375.00	30,861.25	5,675.00	5,675.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	105,955.00	18,340.00	9,170.00
2013 Bluebird Vision 2-4076	2013	47,600.00	61,904.00	9,520.00	4,760.00
2010 Thomas 2-2550	2010	45,617.50	61,153.27	9,123.50	7,272.98
Total					31,214.39

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,283.39
Unreserved Fund Balance Reappropriated	0970	7,283.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,716.61
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade
0102 Cascade H S

Submit ID: 0102-99392185

14 Retirement Fund

Adopted Budget	0001	171,082.00

Budget Uses

Expenditure Budget	0002	171,082.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,341.71
Operating Reserve	0961	34,216.40
Unreserved Fund Balance Reappropriated	0970	32,125.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	138,956.69
Total Estimated Revenues to Fund Adopted Budget	0004	171,082.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,670.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,670.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,329.96
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	299,183.89

Budget Uses

Expenditure Budget	0002	100,950.79
Add To Fund Balance	0003	198,233.10
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	198,233.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,233.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	950.79
District Tax Levy	1110	100,000.00
District Mills	999	8.01
Total Estimated Revenues to Fund Adopted Budget	0004	299,183.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,229.92

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	9,229.92
Fund Balance for Budget	TFS48	9,229.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,229.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,229.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

0102 Cascade H S

Submit ID: 0102-99392185

50 Debt Service Fund
0102

Taxable Value		12,491,631.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,064.83
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	11,064.83
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

Submit ID: 0102-99392185

0102 Cascade H S

61 Building Reserve Fund

Adopted Budget		0001	91,679.54

Budget Uses

Expenditure Budget		0002	25,120.00
Add To Fund Balance		0003	66,559.54
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,559.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,559.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,548.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,571.72	
District Tax Levy		1110	12,571.72
District Mills		999	1.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	91,679.54

Budget Report
FY 2024

15 Flathead

Submit ID: 0317-24798744

0317 Cayuse Prairie Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	317	N/A	11,233,429

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mumby

(Signature) (Date)

Chairperson, School Trustees:

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
15 Flathead
0317 Cayuse Prairie Elem

Submit ID: 0317-24798744

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,192,702.10	192,667.81	10%	8.79%	0.00	1,713,976.27	478,725.83	42.62
10 Transportation	327,724.00	35,977.81	20%	10.98%	0.00	62,356.05	265,367.95	23.62
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	186,519.74		N/A		1,186.56	175.00	185,158.18	16.48
14 Retirement	412,316.46	82,463.29	20%	20.00%	77,810.30	334,506.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,600.61	0.00	N/A	0.00%	6,596.17	2,004.44	9,000.00	0.80
29 Flexibility	88,387.28	0.00	N/A	0.00%	1,555.56	45,353.47	41,478.25	3.69
61 Building Reserve	105,142.66	0.00	N/A	0.00%	58,132.66	24,605.99	22,404.01	1.99
Total of All Funds	3,330,392.85	311,108.91			145,281.25	2,182,977.38	1,002,134.22	89.20

50 Debt Service **Tax Jurisdiction**								
School District #10	146,001.19	0.00	20-9-438	0.00%	0.00	4,200.00	141,801.19	12.62

Budget Report
FY 2024

15 Flathead

Submit ID: 0317-24798744

0317 Cayuse Prairie Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CAYUSE PRAIRIE K-6	252
M1	CAYUSE PRAIRIE 7-8	65

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	990,985.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,444.46
D.	At Risk Student	(I-D)	8,185.56
E.	Indian Education For All	(I-E)	7,579.47
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	7,256.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	99,380.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,293.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,645.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	291
B.	BASE Budget Limit	(II-B)	1,847,605.60
C.	Maximum Budget Limit	(II-C)	2,314,677.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	158,600.00
E.	Adopted Budget	(II-E)	2,006,205.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,034,102.10
H.	Maximum Budget Limit	(II-H)	2,546,900.82
I.	Highest Budget Without a Vote	(II-I)	2,192,702.10
J.	Highest Budget	(II-J)	2,546,900.82
K.	Highest Voted Amount	(II-K)	354,198.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,192,702.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		192,667.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		192,667.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,192,702.10
1.	BASE Budget Limit	(V-A1)	2,034,102.10	
2.	Over-BASE Budget	(V-A2)	158,600.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		990,985.50
1.	Direct State Aid Paid By State	(V-B1)	990,985.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,444.46
D.	At Risk Student	(V-D)		8,185.56
E.	Indian Education For All	(V-E)		7,579.47
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		7,256.13
H.	Special Education Allowable Cost Payment	(V-H)		99,380.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,851.85
1.	Actual Non-Levy Revenue	(V-J1)	4,851.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,000.00
L.	BASE Levy Requirements	(V-L)		823,008.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	502,882.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	320,125.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,034,102.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		158,600.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		158,600.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.12
1.	District Property Tax Levy Mills	(V-U1)	14.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

Submit ID: 0317-24798744

0317 Cayuse Prairie Elem

01 General Fund

Adopted Budget	0001	2,192,702.10

Budget Uses

Expenditure Budget	0002	2,192,702.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	990,985.50
Quality Educator	3111	90,444.46
At Risk Student	3112	8,185.56
Indian Education For All	3113	7,579.47
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	99,380.80
Data For Achievement	3116	7,256.13
State - Guaranteed Tax Base Aid	3120	502,882.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,851.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	320,125.83		
Over-BASE Levy	1110(c)	158,600.00		
District Tax Levy			1110	478,725.83
Total Estimated Revenues to Fund Adopted Budget			0004	2,192,702.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	327,724.00

Budget Uses

Expenditure Budget	0002	327,724.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,823.68
Contingency	0006	5,582.37
Over-Schedule	0011	266,317.95
Fund Balance for Budget	TFS48	35,977.81
Operating Reserve	0961	35,977.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	950.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,703.02
State - On-Schedule Transportation Reimbursement	3210	30,703.03
District Tax Levy	1110	265,367.95
District Mills	999	23.62
Total Estimated Revenues to Fund Adopted Budget	0004	327,724.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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0317 Cayuse Prairie Elem

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13 Tuition Fund

Adopted Budget	0001	186,519.74

Budget Uses

Expenditure Budget	0002	186,519.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,186.56
Unreserved Fund Balance Reappropriated	0970	1,186.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	175.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	185,158.18
District Mills	999	16.48
Total Estimated Revenues to Fund Adopted Budget	0004	186,519.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0317 Cayuse Prairie Elem

14 Retirement Fund

Adopted Budget	0001	412,316.46

Budget Uses

Expenditure Budget	0002	412,316.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	160,273.59
Operating Reserve	0961	82,463.29
Unreserved Fund Balance Reappropriated	0970	77,810.30

Estimated Funding Sources

Interest Earnings	1510	2,400.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	332,106.16
Total Estimated Revenues to Fund Adopted Budget	0004	412,316.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
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0317 Cayuse Prairie Elem

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
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28 Technology Fund

Adopted Budget	0001	17,600.61

Budget Uses

Expenditure Budget	0002	17,600.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,596.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,596.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	70.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,934.44
District Tax Levy	1110	9,000.00
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	17,600.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0317 Cayuse Prairie Elem

29 Flexibility Fund

Adopted Budget	0001	88,387.28

Budget Uses

Expenditure Budget	0002	86,831.72
Add To Fund Balance	0003	1,555.56
Fund Balance for Budget	TFS48	1,555.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,555.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	41,478.25
State - Advanced Opportunity Aid	3770	3,825.22
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	41,478.25
District Mills	999	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	88,387.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0317-24798744

0317 Cayuse Prairie Elem

50 Debt Service Fund

School District #10

Taxable Value		11,233,429.00
Adopted Budget	0001	146,001.19

Budget Uses

Expenditure Budget	0002	146,001.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,632,952.57
Fund Balance In Sinking Fund	0960	1,723,815.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	141,801.19
Jurisdiction Mills	999	12.62
Total Estimated Revenues to Fund Adopted Budget	0004	146,001.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	1,950,000.00	259,842.06	120,151.19	25,350.00	500.00
Total Bond Requirements							146,001.19
Total Debt Service Requirements						0002	146,001.19

Budget Report
FY 2024

15 Flathead

Submit ID: 0317-24798744

0317 Cayuse Prairie Elem

61 Building Reserve Fund

Adopted Budget		0001	105,142.66

Budget Uses

Expenditure Budget		0002	105,142.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,132.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,132.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,605.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,404.01	
District Tax Levy		1110	22,404.01
District Mills		999	1.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.99
Total Estimated Revenues to Fund Adopted Budget		0004	105,142.66

Budget Report
FY 2024

07 Cascade

0104 Centerville Elem

Submit ID: 0104-87506158

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	245	N/A	3,876,052

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynda Kohut

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
07 Cascade
0104 Centerville Elem

Submit ID: 0104-87506158

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,781,602.54	120,564.90	10%	6.77%	0.10	1,425,794.78	355,807.66	91.81
10 Transportation	200,000.00	39,287.26	20%	19.64%	0.00	31,041.00	168,959.00	43.59
11 Bus Depreciation Reserve	184,046.35	0.00	N/A	0.00%	147,200.20	0.00	36,846.15	9.51
13 Tuition	38,349.18		N/A		38,349.18	0.00	0.00	0.00
14 Retirement	300,000.00	40,167.38	20%	13.39%	0.00	300,000.00		
17 Adult Education	6,779.13	0.00	35%	0.00%	6,779.13	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,195.58	0.00	N/A	0.00%	4,731.56	1,464.02	0.00	0.00
29 Flexibility	20,835.66	0.00	N/A	0.00%	20,835.66	0.00	0.00	0.00
61 Building Reserve	95,573.84	0.00	N/A	0.00%	53,843.84	31,630.00	10,100.00	2.61
Total of All Funds	2,633,382.28	200,019.54			271,739.67	1,789,929.80	571,712.81	147.52

50 Debt Service Tax Jurisdiction								
07-010405	204,350.00	0.00	20-9-438	0.00%	12,704.66	0.00	191,645.34	49.44

Budget Report
FY 2024

07 Cascade

0104 Centerville Elem

Submit ID: 0104-87506158

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CENTERVILLE K-6	210
M1	CENTERVILLE 7-8	35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	772,095.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,348.59
D.	At Risk Student	(I-D)	6,823.14
E.	Indian Education For All	(I-E)	5,857.95
F.	American Indian Achievement Gap	(I-F)	3,055.00
G.	Data For Achievement	(I-G)	5,608.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,781.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,593.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,461.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	243
B.	BASE Budget Limit	(II-B)	1,500,351.29
C.	Maximum Budget Limit	(II-C)	1,866,288.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	242,152.58
E.	Adopted Budget	(II-E)	1,742,503.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,539,449.96
H.	Maximum Budget Limit	(II-H)	1,915,131.13
I.	Highest Budget Without a Vote	(II-I)	1,781,602.54
J.	Highest Budget	(II-J)	1,915,131.13
K.	Highest Voted Amount	(II-K)	133,528.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,781,602.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		120,564.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.10
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.10	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		120,565.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,781,602.54
1.	BASE Budget Limit	(V-A1)	1,539,449.96	
2.	Over-BASE Budget	(V-A2)	242,152.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		772,095.28
1.	Direct State Aid Paid By State	(V-B1)	772,095.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,348.59
D.	At Risk Student	(V-D)		6,823.14
E.	Indian Education For All	(V-E)		5,857.95
F.	American Indian Achievement Gap	(V-F)		3,055.00
G.	Data For Achievement	(V-G)		5,608.05
H.	Special Education Allowable Cost Payment	(V-H)		37,781.45
I.	Remaining Fund Balance Available	(V-I)		0.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,919.58
1.	Actual Non-Levy Revenue	(V-J1)	3,919.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		625,960.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	512,305.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	113,655.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,539,449.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		242,152.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		242,152.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		62.47
1.	District Property Tax Levy Mills	(V-U1)	62.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

07 Cascade

0104 Centerville Elem

Submit ID: 0104-87506158

01 General Fund

Adopted Budget	0001	1,781,602.54

Budget Uses

Expenditure Budget	0002	1,781,602.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.10
Direct State Aid	3110	772,095.28
Quality Educator	3111	78,348.59
At Risk Student	3112	6,823.14
Indian Education For All	3113	5,857.95
American Indian Achievement Gap	3114	3,055.00
State Special Education Allowable Cost Payment to Districts	3115	37,781.45
Data For Achievement	3116	5,608.05
State - Guaranteed Tax Base Aid	3120	512,305.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,919.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	113,655.08		
Over-BASE Levy	1110(c)	242,152.58		
District Tax Levy			1110	355,807.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,781,602.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,219.09
Contingency	0006	2,821.91
Over-Schedule	0011	168,959.00
Fund Balance for Budget	TFS48	39,287.26
Operating Reserve	0961	39,287.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,520.50
State - On-Schedule Transportation Reimbursement	3210	15,520.50
District Tax Levy	1110	168,959.00
District Mills	999	43.59
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	184,046.35

Budget Uses

Expenditure Budget	0002	184,046.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	147,200.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147,200.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	36,846.15
District Mills	999	9.51
Total Estimated Revenues to Fund Adopted Budget	0004	184,046.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus THOMAS 19-1	2018	49,990.00	39,992.00	9,998.00	9,998.00
Bus FRT 15-1	2014	49,637.50	45,949.55	9,927.50	9,927.50
2010 INT/Thomas	2011	44,177.50	61,848.50	8,835.50	4,417.75
Bus A Thomas 2007 Miner	2007	62,514.50	42,508.70	12,502.90	12,502.90
Bus B FRT/Thomas 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
Bus H Thomas 03-1	2002	32,395.74	48,593.61	N/A	NA
Bus D Thomas 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					36,846.15

13 Tuition Fund

Adopted Budget	0001	38,349.18

Budget Uses

Expenditure Budget	0002	38,349.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,349.18
Unreserved Fund Balance Reappropriated	0970	38,349.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,349.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,167.38
Operating Reserve	0961	40,167.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	300,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade
0104 Centerville Elem

Submit ID: 0104-87506158

17 Adult Education Fund

Adopted Budget	0001	6,779.13

Budget Uses

Expenditure Budget	0002	6,779.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,779.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,779.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,779.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,195.58

Budget Uses

Expenditure Budget	0002	6,195.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,731.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,731.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,464.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,195.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,835.66

Budget Uses

Expenditure Budget	0002	20,835.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,835.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,835.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,835.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0104 Centerville Elem

Submit ID: 0104-87506158

50 Debt Service Fund

07-010405

Taxable Value		3,876,052.00
Adopted Budget	0001	204,350.00

Budget Uses

Expenditure Budget	0002	204,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,704.66
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,704.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	191,645.34
Jurisdiction Mills	999	49.44
Total Estimated Revenues to Fund Adopted Budget	0004	204,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	09/09/2021	06/30/2041	3,000,000.00	2,675,000.00	120,000.00	83,850.00	500.00
Total Bond Requirements							204,350.00
Total Debt Service Requirements						0002	204,350.00

Budget Report
FY 2024

07 Cascade

0104 Centerville Elem

Submit ID: 0104-87506158

61 Building Reserve Fund

Adopted Budget		0001	95,573.84

Budget Uses

Expenditure Budget		0002	95,573.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	53,843.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	53,843.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,630.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,100.00	
District Tax Levy		1110	10,100.00
District Mills		999	2.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.61
Total Estimated Revenues to Fund Adopted Budget		0004	95,573.84

Budget Report
FY 2024

07 Cascade

0105 Centerville H S

Submit ID: 0105-43004381

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	72	3,928,636

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynda Kohut

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

07 Cascade

0105 Centerville H S

Submit ID: 0105-43004381

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	981,590.92	92,885.31	10%	9.46%	0.00	723,320.25	258,270.67	65.72
10 Transportation	200,000.00	39,505.45	20%	19.75%	0.00	30,740.70	169,259.30	43.08
11 Bus Depreciation Reserve	174,781.09	0.00	N/A	0.00%	135,934.94	0.00	38,846.15	9.89
13 Tuition	23,338.00		N/A		17,915.23	0.00	5,422.77	1.38
14 Retirement	180,000.00	36,000.00	20%	20.00%	29,449.75	150,550.25		
17 Adult Education	6,954.10	0.00	35%	0.00%	6,954.10	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,049.28	0.00	N/A	0.00%	2,298.38	750.90	0.00	0.00
29 Flexibility	4,995.93	0.00	N/A	0.00%	4,995.93	0.00	0.00	0.00
61 Building Reserve	60,107.28	0.00	N/A	0.00%	60,107.28	0.00	0.00	0.00
Total of All Funds	1,634,816.60	168,390.76			257,655.61	905,362.10	471,798.89	120.07

50 Debt Service Tax Jurisdiction								
07-010505	204,350.00	0.00	20-9-438	0.00%	5,433.58	0.00	198,916.42	50.63

Budget Report
FY 2024

07 Cascade

0105 Centerville H S

Submit ID: 0105-43004381

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CENTERVILLE HS 9-12 72

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	405,288.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,197.41
D.	At Risk Student	(I-D)	1,950.18
E.	Indian Education For All	(I-E)	1,721.52
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	1,648.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,686.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,700.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,382.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	66
B.	BASE Budget Limit	(II-B)	722,976.11
C.	Maximum Budget Limit	(II-C)	898,471.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	175,495.18
E.	Adopted Budget	(II-E)	898,471.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	789,586.96
H.	Maximum Budget Limit	(II-H)	983,156.49
I.	Highest Budget Without a Vote	(II-I)	981,590.92
J.	Highest Budget	(II-J)	983,156.49
K.	Highest Voted Amount	(II-K)	1,565.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	981,590.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		92,885.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		92,885.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		981,590.92
1.	BASE Budget Limit	(V-A1)	789,586.96	
2.	Over-BASE Budget	(V-A2)	192,003.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		405,288.20
1.	Direct State Aid Paid By State	(V-B1)	405,288.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,197.41
D.	At Risk Student	(V-D)		1,950.18
E.	Indian Education For All	(V-E)		1,721.52
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		1,648.08
H.	Special Education Allowable Cost Payment	(V-H)		16,686.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,761.41
1.	Actual Non-Levy Revenue	(V-J1)	2,761.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		325,453.41
1.	State - Guaranteed Tax Base Aid	(V-L1)	259,186.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	66,266.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		789,586.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,003.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,003.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.85
U.	Over-BASE Mills	(V-U)		48.87
1.	District Property Tax Levy Mills	(V-U1)	48.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
07 Cascade

0105 Centerville H S

Submit ID: 0105-43004381

01 General Fund

Adopted Budget	0001	981,590.92

Budget Uses

Expenditure Budget	0002	981,590.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	405,288.20
Quality Educator	3111	32,197.41
At Risk Student	3112	1,950.18
Indian Education For All	3113	1,721.52
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	16,686.75
Data For Achievement	3116	1,648.08
State - Guaranteed Tax Base Aid	3120	259,186.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,761.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	66,266.71		
Over-BASE Levy	1110(c)	192,003.96		
District Tax Levy			1110	258,270.67
Total Estimated Revenues to Fund Adopted Budget			0004	981,590.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,946.09
Contingency	0006	2,794.61
Over-Schedule	0011	169,259.30
Fund Balance for Budget	TFS48	39,505.45
Operating Reserve	0961	39,505.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,370.35
State - On-Schedule Transportation Reimbursement	3210	15,370.35
District Tax Levy	1110	169,259.30
District Mills	999	43.08
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	174,781.09

Budget Uses

Expenditure Budget	0002	174,781.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,934.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,934.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	38,846.15
District Mills	999	9.89
Total Estimated Revenues to Fund Adopted Budget	0004	174,781.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus THOMAS 19-1	2018	49,990.00	39,992.00	9,998.00	9,998.00
BUS FRT 15-1	2014	49,637.50	41,710.00	9,927.50	9,927.50
2010 INT/THOMAS	2011	44,177.50	59,848.50	8,835.50	6,417.75
BUS A THOMAS 2007 MINER	2007	62,514.50	37,508.70	12,502.90	12,502.90
BUS B FRT/THOMAS 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
BUS H THOMAS 03-1	2002	32,395.73	48,593.60	N/A	NA
BUS D THOMAS 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					38,846.15

13 Tuition Fund

Adopted Budget	0001	23,338.00

Budget Uses

Expenditure Budget	0002	23,338.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,915.23
Unreserved Fund Balance Reappropriated	0970	17,915.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,422.77
District Mills	999	1.38
Total Estimated Revenues to Fund Adopted Budget	0004	23,338.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,449.75
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	29,449.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,550.25
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,954.10

Budget Uses

Expenditure Budget	0002	6,954.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,954.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,954.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,954.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,049.28

Budget Uses

Expenditure Budget	0002	3,049.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,298.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,298.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	750.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,049.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

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29 Flexibility Fund

Adopted Budget	0001	4,995.93

Budget Uses

Expenditure Budget	0002	4,995.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,995.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,995.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,995.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0105 Centerville H S

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50 Debt Service Fund

07-010505

Taxable Value		3,928,636.00
Adopted Budget	0001	204,350.00

Budget Uses

Expenditure Budget	0002	204,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,433.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,433.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	198,916.42
Jurisdiction Mills	999	50.63
Total Estimated Revenues to Fund Adopted Budget	0004	204,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	09/09/2021	06/30/2041	3,000,000.00	2,675,000.00	120,000.00	83,850.00	500.00
Total Bond Requirements							204,350.00

Total Debt Service Requirements	0002	204,350.00

Budget Report
FY 2024

07 Cascade

0105 Centerville H S

Submit ID: 0105-43004381

61 Building Reserve Fund

Adopted Budget		0001	60,107.28

Budget Uses

Expenditure Budget		0002	60,107.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	60,107.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	60,107.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	60,107.28

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 167	N/A	2,500,495

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	167	N/A	2,497,806
Non-located - 45 Sanders	0	N/A	2,689

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Wilena Oldperson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,125,536.78	113,127.37	10%	10.05%	3,987.56	1,049,551.42	71,997.80	28.82
10 Transportation	130,000.00	26,000.00	20%	20.00%	9,126.36	12,905.74	107,967.90	43.18
11 Bus Depreciation Reserve	215,909.40	0.00	N/A	0.00%	165,649.69	0.00	50,259.71	20.10
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	221,000.00	21,052.38	20%	9.53%	0.00	221,000.00		
17 Adult Education	892.06	0.00	35%	0.00%	892.06	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,108.78	0.00	N/A	0.00%	23,038.39	1,070.39	0.00	0.00
29 Flexibility	27.46	0.00	N/A	0.00%	27.46	0.00	0.00	0.00
61 Building Reserve	158,897.56	0.00	N/A	0.00%	125,087.56	22,810.00	11,000.00	4.40
Total of All Funds	1,876,372.04	160,179.75			327,809.08	1,307,337.55	241,225.41	96.50

50 Debt Service **Tax Jurisdiction**								
24-1205	0.00	0.00	20-9-438	0.00%	763.72	0.00	0.00	0.00

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHARLO K-6	125	*
M1	CHARLO 7-8	42	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	565,192.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,177.71
D.	At Risk Student	(I-D)	8,655.67
E.	Indian Education For All	(I-E)	3,992.97
F.	American Indian Achievement Gap	(I-F)	6,815.00
G.	Data For Achievement	(I-G)	3,822.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,136.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,378.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,269.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	171
B.	BASE Budget Limit	(II-B)	1,118,820.62
C.	Maximum Budget Limit	(II-C)	1,385,996.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,118,820.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,125,536.78
H.	Maximum Budget Limit	(II-H)	1,398,528.14
I.	Highest Budget Without a Vote	(II-I)	1,125,536.78
J.	Highest Budget	(II-J)	1,398,528.14
K.	Highest Voted Amount	(II-K)	272,991.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,125,536.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		112,553.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		573.69
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	573.69	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,987.56
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,987.56	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		117,114.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,125,536.78
1.	BASE Budget Limit	(V-A1)	1,125,536.78	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		565,192.84
1.	Direct State Aid Paid By State	(V-B1)	565,192.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,177.71
D.	At Risk Student	(V-D)		8,655.67
E.	Indian Education For All	(V-E)		3,992.97
F.	American Indian Achievement Gap	(V-F)		6,815.00
G.	Data For Achievement	(V-G)		3,822.63
H.	Special Education Allowable Cost Payment	(V-H)		25,136.23
I.	Remaining Fund Balance Available	(V-I)		3,987.56
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,345.79
1.	Actual Non-Levy Revenue	(V-J1)	1,345.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		454,410.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	382,412.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	71,997.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,125,536.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

01 General Fund

Adopted Budget	0001	1,125,536.78

Budget Uses

Expenditure Budget	0002	1,125,536.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,987.56
Direct State Aid	3110	565,192.84
Quality Educator	3111	52,177.71
At Risk Student	3112	8,655.67
Indian Education For All	3113	3,992.97
American Indian Achievement Gap	3114	6,815.00
State Special Education Allowable Cost Payment to Districts	3115	25,136.23
Data For Achievement	3116	3,822.63
State - Guaranteed Tax Base Aid	3120	382,412.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,345.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	71,997.80		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	71,997.80
Total Estimated Revenues to Fund Adopted Budget			0004	1,125,536.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,732.49
Contingency	0006	1,173.25
Over-Schedule	0011	117,094.26
Fund Balance for Budget	TFS48	35,126.36
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	9,126.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,452.87
State - On-Schedule Transportation Reimbursement	3210	6,452.87
District Tax Levy	1110	107,967.90
District Mills	999	43.18
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	215,909.40

Budget Uses

Expenditure Budget	0002	215,909.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,649.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,649.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,259.71
District Mills	999	20.10
Total Estimated Revenues to Fund Adopted Budget	0004	215,909.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2022	51,400.00	10,280.00	10,280.00	10,280.00
2022 BLUEBIRD	2022	51,625.00	10,325.00	10,325.00	10,325.00
2020 MICRO BIRD	2021	30,050.00	12,020.00	6,010.00	6,010.00
2019 3000 RE INTERGRATED	2018	71,403.03	47,841.83	14,280.61	14,280.61
2016 interntional	2016	46,820.50	48,456.40	9,364.10	9,364.10
2011 IC CORP BUS	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
209 INTL	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 Thomas	2001	33,320.20	49,980.30	N/A	NA
3746 INT 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					50,259.71

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

14 Retirement Fund

Adopted Budget	0001	221,000.00

Budget Uses

Expenditure Budget	0002	221,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,052.38
Operating Reserve	0961	21,052.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	221,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	221,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

17 Adult Education Fund

Adopted Budget	0001	892.06

Budget Uses

Expenditure Budget	0002	892.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	892.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	892.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	892.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,108.78

Budget Uses

Expenditure Budget	0002	24,108.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,038.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,038.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,070.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,108.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

29 Flexibility Fund

Adopted Budget	0001	27.46

Budget Uses

Expenditure Budget	0002	27.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

50 Debt Service Fund

24-1205

Taxable Value		2,497,806.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	763.72
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	763.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	763.72

Budget Report
FY 2024

24 Lake

1205 Charlo Elem

Submit ID: 1205-77523686

61 Building Reserve Fund

Adopted Budget		0001	158,897.56

Budget Uses

Expenditure Budget		0002	158,897.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,087.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,087.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,810.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,000.00	
District Tax Levy		1110	11,000.00
District Mills		999	4.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.40
Total Estimated Revenues to Fund Adopted Budget		0004	158,897.56

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	84	3,067,996

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	70	2,497,806
Non-located - 45 Sanders	N/A	14	570,190

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Wilena Oldperson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	861,997.75	86,199.78	10%	10.00%	1,353.35	811,679.08	48,965.32	15.93
10 Transportation	130,000.00	20,293.17	20%	15.61%	0.00	12,905.74	117,094.26	38.17
11 Bus Depreciation Reserve	176,075.13	0.00	N/A	0.00%	125,815.42	0.00	50,259.71	16.38
13 Tuition	5,557.84		N/A		5,557.84	0.00	0.00	0.00
14 Retirement	140,500.00	24,147.37	20%	17.19%	0.00	140,500.00		
17 Adult Education	4,983.42	0.00	35%	0.00%	4,983.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,464.86	0.00	N/A	0.00%	33,645.10	819.76	0.00	0.00
29 Flexibility	14.94	0.00	N/A	0.00%	14.94	0.00	0.00	0.00
61 Building Reserve	122,519.00	0.00	N/A	0.00%	98,059.00	17,260.00	7,200.00	2.35
Total of All Funds	1,476,112.94	130,640.32			269,429.07	983,164.58	223,519.29	72.83

50 Debt Service Tax Jurisdiction								
24-1206	0.00	0.00	20-9-438	0.00%	861.37	0.00	0.00	0.00

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHARLO HS 9-12 84 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	447,134.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,922.31
D.	At Risk Student	(I-D)	3,343.56
E.	Indian Education For All	(I-E)	2,008.44
F.	American Indian Achievement Gap	(I-F)	4,935.00
G.	Data For Achievement	(I-G)	1,922.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,799.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,266.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,356.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	86
B.	BASE Budget Limit	(II-B)	849,734.54
C.	Maximum Budget Limit	(II-C)	1,057,566.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	849,734.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	861,997.75
H.	Maximum Budget Limit	(II-H)	1,072,297.13
I.	Highest Budget Without a Vote	(II-I)	861,997.75
J.	Highest Budget	(II-J)	1,072,297.13
K.	Highest Voted Amount	(II-K)	210,299.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	861,997.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,199.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,353.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,353.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,553.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		861,997.75
1.	BASE Budget Limit	(V-A1)	861,997.75	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		447,134.10
1.	Direct State Aid Paid By State	(V-B1)	447,134.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,922.31
D.	At Risk Student	(V-D)		3,343.56
E.	Indian Education For All	(V-E)		2,008.44
F.	American Indian Achievement Gap	(V-F)		4,935.00
G.	Data For Achievement	(V-G)		1,922.76
H.	Special Education Allowable Cost Payment	(V-H)		12,799.43
I.	Remaining Fund Balance Available	(V-I)		1,353.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,272.40
1.	Actual Non-Levy Revenue	(V-J1)	1,272.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		357,306.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	308,341.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,965.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		861,997.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.93
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

01 General Fund

Adopted Budget	0001	861,997.75

Budget Uses

Expenditure Budget	0002	861,997.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,353.35
Direct State Aid	3110	447,134.10
Quality Educator	3111	29,922.31
At Risk Student	3112	3,343.56
Indian Education For All	3113	2,008.44
American Indian Achievement Gap	3114	4,935.00
State Special Education Allowable Cost Payment to Districts	3115	12,799.43
Data For Achievement	3116	1,922.76
State - Guaranteed Tax Base Aid	3120	308,341.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,272.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	48,965.32	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	48,965.32
Total Estimated Revenues to Fund Adopted Budget		0004	861,997.75
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,732.49
Contingency	0006	1,173.25
Over-Schedule	0011	117,094.26
Fund Balance for Budget	TFS48	20,293.17
Operating Reserve	0961	20,293.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,452.87
State - On-Schedule Transportation Reimbursement	3210	6,452.87
District Tax Levy	1110	117,094.26
District Mills	999	38.17
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	176,075.13

Budget Uses

Expenditure Budget	0002	176,075.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,815.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,815.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,259.71
District Mills	999	16.38
Total Estimated Revenues to Fund Adopted Budget	0004	176,075.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 BLUEBIRD	2022	51,625.00	10,325.00	10,325.00	10,325.00
2022 BLUEBIRD	2022	51,400.00	10,280.00	10,280.00	10,280.00
2020 MICRO BIRD	2021	30,050.00	12,020.00	6,010.00	6,010.00
2019 3000 RE Intergrated	2018	71,403.03	47,841.83	14,280.61	14,280.61
2016 INTERNATIONAL	2016	46,820.50	48,456.40	9,364.10	9,364.10
2011 IC CORP	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
2009 INT	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 THOMAS	2001	33,320.20	49,980.30	N/A	NA
3746 INTL 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					50,259.71

13 Tuition Fund

Adopted Budget	0001	5,557.84

Budget Uses

Expenditure Budget	0002	5,557.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,557.84
Unreserved Fund Balance Reappropriated	0970	5,557.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,557.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

14 Retirement Fund

Adopted Budget	0001	140,500.00

Budget Uses

Expenditure Budget	0002	140,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,147.37
Operating Reserve	0961	24,147.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	140,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,983.42

Budget Uses

Expenditure Budget	0002	4,983.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,983.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,983.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,983.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,464.86

Budget Uses

Expenditure Budget	0002	34,464.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,645.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,645.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	819.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,464.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14.94

Budget Uses

Expenditure Budget	0002	14.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

50 Debt Service Fund

24-1206

Taxable Value		2,497,806.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	861.37
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	861.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	861.37

Budget Report
FY 2024

24 Lake

1206 Charlo H S

Submit ID: 1206-15193623

61 Building Reserve Fund

Adopted Budget		0001	122,519.00

Budget Uses

Expenditure Budget		0002	122,519.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	98,059.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	98,059.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,260.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,200.00	
District Tax Levy		1110	7,200.00
District Mills		999	2.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.35
Total Estimated Revenues to Fund Adopted Budget		0004	122,519.00

Budget Report
FY 2024

26 Liberty

Submit ID: 1236-95764900

1236 Chester-Joplin-Inverness El

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	200	N/A	12,172,765

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	195	N/A	10,307,380
Non-located - 21 Hill	5	N/A	1,865,385

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Ivan Van Dessel

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

26 Liberty

Submit ID: 1236-95764900

1236 Chester-Joplin-Inverness El

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,646,629.40	165,998.75	10%	10.08%	884.98	1,003,784.52	641,959.90	52.74
10 Transportation	194,500.00	36,840.20	20%	18.94%	0.00	49,422.84	145,077.16	11.92
11 Bus Depreciation Reserve	88,738.82	0.00	N/A	0.00%	84,938.82	0.00	3,800.00	0.31
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	212,500.00	42,500.00	20%	20.00%	58,196.14	154,303.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,564.41	0.00	N/A	0.00%	5,284.41	1,280.00	30,000.00	2.46
29 Flexibility	94,154.27	0.00	N/A	0.00%	94,154.27	0.00	0.00	0.00
61 Building Reserve	62,052.98	0.00	N/A	0.00%	25,492.98	7,747.00	28,813.00	2.37
Total of All Funds	2,335,139.88	245,338.95			268,951.60	1,216,538.22	849,650.06	69.80

50 Debt Service								
Tax Jurisdiction								
Jurisdiction 48-1J	123,493.06	806.68	20-9-438	0.65%	0.00	0.00	123,493.06	10.15

Budget Report
FY 2024

26 Liberty **Submit ID: 1236-95764900**

1236 Chester-Joplin-Inverness El

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHESTER-JPLN-INVRNSS K-6	153
E4	SAGE CREEK K-8	7
M1	CHESTER-JPLN-INVRNSS 7-8	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	679,236.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,165.61
D.	At Risk Student	(I-D)	5,785.36
E.	Indian Education For All	(I-E)	4,782.00
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	4,578.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,842.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,280.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,469.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	196
B.	BASE Budget Limit	(II-B)	1,326,836.20
C.	Maximum Budget Limit	(II-C)	1,653,778.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	300,686.47
E.	Adopted Budget	(II-E)	1,627,522.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,345,942.93
H.	Maximum Budget Limit	(II-H)	1,674,525.17
I.	Highest Budget Without a Vote	(II-I)	1,646,629.40
J.	Highest Budget	(II-J)	1,674,525.17
K.	Highest Voted Amount	(II-K)	27,895.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,646,629.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		164,662.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,335.81
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,335.81	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		884.98
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	884.98	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		166,883.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,646,629.40
	1. BASE Budget Limit	(V-A1)	1,345,942.93	
	2. Over-BASE Budget	(V-A2)	300,686.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		679,236.70
	1. Direct State Aid Paid By State	(V-B1)	679,236.70	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,165.61
D.	At Risk Student	(V-D)		5,785.36
E.	Indian Education For All	(V-E)		4,782.00
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		4,578.00
H.	Special Education Allowable Cost Payment	(V-H)		30,842.00
I.	Remaining Fund Balance Available	(V-I)		884.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,259.09
	1. Actual Non-Levy Revenue	(V-J1)	1,259.09	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		550,704.19
	1. State - Guaranteed Tax Base Aid	(V-L1)	209,430.76	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	341,273.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,345,942.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		300,686.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		300,686.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.70
1.	District Property Tax Levy Mills	(V-U1)	24.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

26 Liberty

Submit ID: 1236-95764900

1236 Chester-Joplin-Inverness El

01 General Fund

Adopted Budget	0001	1,646,629.40

Budget Uses

Expenditure Budget	0002	1,646,629.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	884.98
Direct State Aid	3110	679,236.70
Quality Educator	3111	67,165.61
At Risk Student	3112	5,785.36
Indian Education For All	3113	4,782.00
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	30,842.00
Data For Achievement	3116	4,578.00
State - Guaranteed Tax Base Aid	3120	209,430.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,259.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	341,273.43		
Over-BASE Levy	1110(c)	300,686.47		
District Tax Levy			1110	641,959.90
Total Estimated Revenues to Fund Adopted Budget			0004	1,646,629.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	194,500.00

Budget Uses

Expenditure Budget	0002	194,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,929.85
Contingency	0006	4,492.99
Over-Schedule	0011	145,077.16
Fund Balance for Budget	TFS48	36,840.20
Operating Reserve	0961	36,840.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,711.42
State - On-Schedule Transportation Reimbursement	3210	24,711.42
District Tax Levy	1110	145,077.16
District Mills	999	11.92
Total Estimated Revenues to Fund Adopted Budget	0004	194,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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26 Liberty

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	88,738.82

Budget Uses

Expenditure Budget	0002	88,738.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,938.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,938.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,800.00
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	88,738.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Micro Bird 16 PX	2019	19,000.00	15,200.00	3,800.00	3,800.00
2015 ALL AMERICAN T3RE/4600 BLUEBIRD BUS	2014	55,000.00	82,500.00	N/A	NA
BLUEBIRD ACTIVITY BUS	2009	71,375.00	107,062.50	N/A	NA
BLUEBIRD BUS	2006	8,000.00	12,000.00	N/A	NA
Total					3,800.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	212,500.00

Budget Uses

Expenditure Budget	0002	212,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,696.14
Operating Reserve	0961	42,500.00
Unreserved Fund Balance Reappropriated	0970	58,196.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	154,303.86
Total Estimated Revenues to Fund Adopted Budget	0004	212,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

28 Technology Fund

Adopted Budget	0001	36,564.41

Budget Uses

Expenditure Budget	0002	36,564.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,284.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,284.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,280.00
District Tax Levy	1110	30,000.00
District Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	36,564.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	94,154.27

Budget Uses

Expenditure Budget	0002	94,154.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,154.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,154.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	94,154.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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1236 Chester-Joplin-Inverness El

50 Debt Service Fund

Jurisdiction 48-1J

Taxable Value		12,172,765.00
Adopted Budget	0001	123,493.06

Budget Uses

Expenditure Budget	0002	123,493.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	806.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	806.68
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,493.06
Jurisdiction Mills	999	10.15
Total Estimated Revenues to Fund Adopted Budget	0004	123,493.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/31/2023	06/30/2028	550,000.00	450,000.00	100,000.00	22,993.06	500.00
Total Bond Requirements							123,493.06
Total Debt Service Requirements						0002	123,493.06

Budget Report
FY 2024

26 Liberty

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1236 Chester-Joplin-Inverness El

61 Building Reserve Fund

Adopted Budget		0001	62,052.98

Budget Uses

Expenditure Budget		0002	62,052.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	25,492.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	25,492.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,747.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,813.00	
District Tax Levy		1110	28,813.00
District Mills		999	2.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.37
Total Estimated Revenues to Fund Adopted Budget		0004	62,052.98

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	66	12,350,305

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	N/A	66	10,484,920
Non-located - 21 Hill	N/A	0	1,865,385

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Ivan Van Dessel

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	940,938.65	103,715.73	10%	11.02%	0.00	532,372.07	408,566.58	33.07
10 Transportation	179,500.00	35,900.00	20%	20.00%	1,545.76	46,176.52	131,777.72	10.67
11 Bus Depreciation Reserve	299,141.87	0.00	N/A	0.00%	287,741.87	0.00	11,400.00	0.92
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	101,805.00	20,361.00	20%	20.00%	65,485.08	36,319.92		
17 Adult Education	5,872.96	0.00	35%	0.00%	5,872.96	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,096.61	0.00	N/A	0.00%	2,400.32	696.29	30,000.00	2.43
29 Flexibility	49,009.96	0.00	N/A	0.00%	49,009.96	0.00	0.00	0.00
61 Building Reserve	32,911.70	0.00	N/A	0.00%	11,201.70	9,057.00	12,653.00	1.02
Total of All Funds	1,642,276.75	159,976.73			423,257.65	624,621.80	594,397.30	48.11

50 Debt Service **Tax Jurisdiction**								
Jurisdiction 48-2J	123,493.06	148.20	20-9-438	0.12%	0.00	0.00	123,493.06	10.00

Budget Report
FY 2024

26 Liberty **Submit ID: 1237-97136878**

1237 Chester-Joplin-Inverness HS

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHESTER-JPLN-INVRNS 9-12 66

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	384,353.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,123.99
D.	At Risk Student	(I-D)	1,459.76
E.	Indian Education For All	(I-E)	1,578.06
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,510.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,177.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,392.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,546.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	672,795.12
C.	Maximum Budget Limit	(II-C)	840,077.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	230,718.78
E.	Adopted Budget	(II-E)	903,513.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	732,158.91
H.	Maximum Budget Limit	(II-H)	912,271.17
I.	Highest Budget Without a Vote	(II-I)	940,938.65
J.	Highest Budget	(II-J)	940,938.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	940,938.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		94,093.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		9,621.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	9,621.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		103,715.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		940,938.65
1.	BASE Budget Limit	(V-A1)	732,158.91	
2.	Over-BASE Budget	(V-A2)	208,779.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		384,353.17
1.	Direct State Aid Paid By State	(V-B1)	384,353.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,123.99
D.	At Risk Student	(V-D)		1,459.76
E.	Indian Education For All	(V-E)		1,578.06
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,510.74
H.	Special Education Allowable Cost Payment	(V-H)		10,177.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,319.67
1.	Actual Non-Levy Revenue	(V-J1)	3,319.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		305,635.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	105,848.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	199,786.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		732,158.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,779.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,779.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.17
U.	Over-BASE Mills	(V-U)		16.90
1.	District Property Tax Levy Mills	(V-U1)	16.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

01 General Fund

Adopted Budget	0001	940,938.65

Budget Uses

Expenditure Budget	0002	940,938.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	384,353.17
Quality Educator	3111	24,123.99
At Risk Student	3112	1,459.76
Indian Education For All	3113	1,578.06
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,177.86
Data For Achievement	3116	1,510.74
State - Guaranteed Tax Base Aid	3120	105,848.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,272.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	47.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	199,786.84		
Over-BASE Levy	1110(c)	208,779.74		
District Tax Levy			1110	408,566.58
Total Estimated Revenues to Fund Adopted Budget			0004	940,938.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	179,500.00

Budget Uses

Expenditure Budget	0002	179,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,978.65
Contingency	0006	4,197.87
Over-Schedule	0011	133,323.48
Fund Balance for Budget	TFS48	37,445.76
Operating Reserve	0961	35,900.00
Unreserved Fund Balance Reappropriated	0970	1,545.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,088.26
State - On-Schedule Transportation Reimbursement	3210	23,088.26
District Tax Levy	1110	131,777.72
District Mills	999	10.67
Total Estimated Revenues to Fund Adopted Budget	0004	179,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	299,141.87

Budget Uses

Expenditure Budget	0002	299,141.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	287,741.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,741.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,400.00
District Mills	999	0.92
Total Estimated Revenues to Fund Adopted Budget	0004	299,141.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Micro Bird 16 PX	2019	57,000.00	45,600.00	11,400.00	11,400.00
2015 T3RE/4600 All American Bluebird Activity Bus	2014	111,900.00	167,850.00	N/A	NA
BLUEBIRD ACTIVITY BUS	2009	71,375.00	107,062.50	N/A	NA
Total					11,400.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

14 Retirement Fund

Adopted Budget	0001	101,805.00

Budget Uses

Expenditure Budget	0002	101,805.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,846.08
Operating Reserve	0961	20,361.00
Unreserved Fund Balance Reappropriated	0970	65,485.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	36,319.92
Total Estimated Revenues to Fund Adopted Budget	0004	101,805.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

17 Adult Education Fund

Adopted Budget	0001	5,872.96

Budget Uses

Expenditure Budget	0002	5,872.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,872.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,872.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,872.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,096.61

Budget Uses

Expenditure Budget	0002	33,096.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,400.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,400.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	696.29
District Tax Levy	1110	30,000.00
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	33,096.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	49,009.96

Budget Uses

Expenditure Budget	0002	49,009.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,009.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,009.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,009.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

50 Debt Service Fund

Jurisdiction 48-2J

Taxable Value		12,350,305.00
Adopted Budget	0001	123,493.06

Budget Uses

Expenditure Budget	0002	123,493.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	148.20
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	148.20
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,493.06
Jurisdiction Mills	999	10.00
Total Estimated Revenues to Fund Adopted Budget	0004	123,493.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/31/2023	06/30/2028	550,000.00	450,000.00	100,000.00	22,993.06	500.00
Total Bond Requirements							123,493.06
Total Debt Service Requirements						0002	123,493.06

Budget Report
FY 2024

26 Liberty

Submit ID: 1237-97136878

1237 Chester-Joplin-Inverness HS

61 Building Reserve Fund

Adopted Budget		0001	32,911.70

Budget Uses

Expenditure Budget		0002	32,911.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,201.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,201.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,057.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,653.00	
District Tax Levy		1110	12,653.00
District Mills		999	1.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.02
Total Estimated Revenues to Fund Adopted Budget		0004	32,911.70

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 241	N/A	5,399,942

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Frank Billmayer

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,117,127.00	211,712.70	10%	10.00%	20,207.15	1,519,099.25	577,820.60	106.99
10 Transportation	255,000.00	25,608.73	20%	10.04%	0.00	33,418.26	221,581.74	41.03
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	34,550.33		N/A		34,550.33	0.00	0.00	0.00
14 Retirement	350,000.00	70,000.00	20%	20.00%	89,844.07	260,155.93		
17 Adult Education	10,100.00	0.00	35%	0.00%	4,709.84	0.00	5,390.16	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,119.00	0.46	N/A	0.00%	38,505.38	1,613.62	60,000.00	11.11
29 Flexibility	55,981.00	0.91	N/A	0.00%	55,981.00	0.00	0.00	0.00
61 Building Reserve	114,906.00	0.34	N/A	0.00%	72,846.00	30,060.00	12,000.00	2.22
Total of All Funds	3,037,783.33	307,323.14			316,643.77	1,844,347.06	876,792.50	162.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHINOOK K-6	175 *
E2	HARTLAND K-8	5 *
M1	CHINOOK 7-8	61 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	807,015.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,348.59
D.	At Risk Student	(I-D)	6,940.30
E.	Indian Education For All	(I-E)	5,762.31
F.	American Indian Achievement Gap	(I-F)	8,460.00
G.	Data For Achievement	(I-G)	5,516.49
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	101,792.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,233.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,277.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	246
B.	BASE Budget Limit	(II-B)	1,594,401.03
C.	Maximum Budget Limit	(II-C)	1,983,866.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	478,309.86
E.	Adopted Budget	(II-E)	2,073,748.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	92%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,696,753.02
H.	Maximum Budget Limit	(II-H)	2,117,127.05
I.	Highest Budget Without a Vote	(II-I)	2,117,127.05
J.	Highest Budget	(II-J)	2,117,127.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,117,127.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		211,712.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,207.15
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,207.15	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		231,919.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,117,127.00
1.	BASE Budget Limit	(V-A1)	1,696,753.02	
2.	Over-BASE Budget	(V-A2)	420,373.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		807,015.14
1.	Direct State Aid Paid By State	(V-B1)	807,015.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,348.59
D.	At Risk Student	(V-D)		6,940.30
E.	Indian Education For All	(V-E)		5,762.31
F.	American Indian Achievement Gap	(V-F)		8,460.00
G.	Data For Achievement	(V-G)		5,516.49
H.	Special Education Allowable Cost Payment	(V-H)		101,792.61
I.	Remaining Fund Balance Available	(V-I)		20,207.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,812.03
1.	Actual Non-Levy Revenue	(V-J1)	1,812.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		660,898.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	503,451.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	157,446.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,696,753.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		420,373.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		420,373.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		77.85
1.	District Property Tax Levy Mills	(V-U1)	77.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

01 General Fund

Adopted Budget	0001	2,117,127.00

Budget Uses

Expenditure Budget	0002	2,117,127.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,207.15
Direct State Aid	3110	807,015.14
Quality Educator	3111	78,348.59
At Risk Student	3112	6,940.30
Indian Education For All	3113	5,762.31
American Indian Achievement Gap	3114	8,460.00
State Special Education Allowable Cost Payment to Districts	3115	101,792.61
Data For Achievement	3116	5,516.49
State - Guaranteed Tax Base Aid	3120	503,451.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,812.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	157,446.62		
Over-BASE Levy	1110(c)	420,373.98		
District Tax Levy			1110	577,820.60
Total Estimated Revenues to Fund Adopted Budget			0004	2,117,127.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,380.24
Contingency	0006	3,038.02
Over-Schedule	0011	221,581.74
Fund Balance for Budget	TFS48	25,608.73
Operating Reserve	0961	25,608.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,709.13
State - On-Schedule Transportation Reimbursement	3210	16,709.13
District Tax Levy	1110	221,581.74
District Mills	999	41.03
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	34,550.33

Budget Uses

Expenditure Budget	0002	34,550.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,550.33
Unreserved Fund Balance Reappropriated	0970	34,550.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,550.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,844.07
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	89,844.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	260,155.93
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

17 Adult Education Fund

Adopted Budget	0001	10,100.00

Budget Uses

Expenditure Budget	0002	10,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,709.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,709.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,390.16
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

28 Technology Fund

Adopted Budget	0001	100,119.00

Budget Uses

Expenditure Budget	0002	100,119.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,505.84
Operating Reserve	0961	0.46
Unreserved Fund Balance Reappropriated	0970	38,505.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,613.62
District Tax Levy	1110	60,000.00
District Mills	999	11.11
Total Estimated Revenues to Fund Adopted Budget	0004	100,119.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

29 Flexibility Fund

Adopted Budget	0001	55,981.00

Budget Uses

Expenditure Budget	0002	55,981.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,981.91
Operating Reserve	0961	0.91
Unreserved Fund Balance Reappropriated	0970	55,981.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,981.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0028 Chinook Elem

Submit ID: 0028-11570298

61 Building Reserve Fund

Adopted Budget		0001	114,906.00

Budget Uses

Expenditure Budget		0002	114,906.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,846.34
Operating Reserve		0961	0.34
Unreserved Fund Balance Reappropriated		0970	72,846.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,060.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,000.00	
District Tax Levy		1110	12,000.00
District Mills		999	2.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.22
Total Estimated Revenues to Fund Adopted Budget		0004	114,906.00

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	117	9,072,865

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Frank Billmayer

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,444,670.00	144,467.00	10%	10.00%	14,195.80	918,259.03	512,215.17	56.45
10 Transportation	275,000.00	55,000.00	20%	20.00%	1,031.95	33,418.26	240,549.79	26.51
11 Bus Depreciation Reserve	441,365.00	0.31	N/A	0.00%	304,114.44	0.00	137,250.56	15.13
13 Tuition	325,000.00		N/A		212,779.32	0.00	112,220.68	12.37
14 Retirement	300,000.00	60,000.00	20%	20.00%	137,872.91	162,127.09		
17 Adult Education	27,550.00	0.00	35%	0.00%	18,517.40	0.00	9,032.60	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,560.00	0.44	N/A	0.00%	28,523.59	1,036.41	35,000.00	3.86
29 Flexibility	134,805.00	0.03	N/A	0.00%	134,805.00	0.00	0.00	0.00
61 Building Reserve	175,328.00	0.24	N/A	0.00%	107,504.77	18,322.23	49,501.00	5.46
Total of All Funds	3,188,278.00	259,468.02			959,345.18	1,133,163.02	1,095,769.80	120.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHINOOK HS 9-12 117

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	562,044.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,715.59
D.	At Risk Student	(I-D)	3,061.59
E.	Indian Education For All	(I-E)	2,797.47
F.	American Indian Achievement Gap	(I-F)	3,995.00
G.	Data For Achievement	(I-G)	2,678.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,042.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,013.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,368.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	1,073,231.20
C.	Maximum Budget Limit	(II-C)	1,342,447.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	337,052.67
E.	Adopted Budget	(II-E)	1,411,371.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	76%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,089,808.90
H.	Maximum Budget Limit	(II-H)	1,349,943.19
I.	Highest Budget Without a Vote	(II-I)	1,444,670.22
J.	Highest Budget	(II-J)	1,444,670.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,444,670.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		144,467.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,195.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,195.80	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,662.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,444,670.00
1.	BASE Budget Limit	(V-A1)	1,089,808.90	
2.	Over-BASE Budget	(V-A2)	354,861.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		562,044.39
1.	Direct State Aid Paid By State	(V-B1)	562,044.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,715.59
D.	At Risk Student	(V-D)		3,061.59
E.	Indian Education For All	(V-E)		2,797.47
F.	American Indian Achievement Gap	(V-F)		3,995.00
G.	Data For Achievement	(V-G)		2,678.13
H.	Special Education Allowable Cost Payment	(V-H)		18,042.57
I.	Remaining Fund Balance Available	(V-I)		14,195.80
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,475.65
1.	Actual Non-Levy Revenue	(V-J1)	1,475.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		437,802.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	280,448.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	157,354.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,089,808.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		354,861.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		354,861.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.34
U.	Over-BASE Mills	(V-U)		39.11
1.	District Property Tax Levy Mills	(V-U1)	39.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

01 General Fund

Adopted Budget	0001	1,444,670.00

Budget Uses

Expenditure Budget	0002	1,444,670.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,195.80
Direct State Aid	3110	562,044.39
Quality Educator	3111	43,715.59
At Risk Student	3112	3,061.59
Indian Education For All	3113	2,797.47
American Indian Achievement Gap	3114	3,995.00
State Special Education Allowable Cost Payment to Districts	3115	18,042.57
Data For Achievement	3116	2,678.13
State - Guaranteed Tax Base Aid	3120	280,448.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,475.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	157,354.07		
Over-BASE Levy	1110(c)	354,861.10		
District Tax Levy			1110	512,215.17
Total Estimated Revenues to Fund Adopted Budget			0004	1,444,670.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,380.24
Contingency	0006	3,038.02
Over-Schedule	0011	241,581.74
Fund Balance for Budget	TFS48	56,031.95
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	1,031.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,709.13
State - On-Schedule Transportation Reimbursement	3210	16,709.13
District Tax Levy	1110	240,549.79
District Mills	999	26.51
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	441,365.00

Budget Uses

Expenditure Budget	0002	441,365.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	304,114.75
Operating Reserve	0961	0.31
Unreserved Fund Balance Reappropriated	0970	304,114.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	137,250.56
District Mills	999	15.13
Total Estimated Revenues to Fund Adopted Budget	0004	441,365.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2006 IC Model:CE Spare Route Bus	2023	10,000.00	0.00	2,000.00	2,000.00
2014 Bluebird 71 passengers	2023	45,625.00	0.00	9,125.00	9,125.00
2016 Ford Explorer	2023	20,000.00	0.00	4,000.00	4,000.00
2017 Ford Glaval	2023	58,900.00	0.00	11,780.00	11,780.00
2018 Bluebird - Route Bus	2023	69,900.00	0.00	13,980.00	0.00
2021 ECOACH XL	2022	307,900.00	61,580.00	61,580.00	61,580.00
2018 Ford Econoline E450	2019	82,828.00	66,262.40	16,565.60	16,565.60
2018 Freightliner M2 106 Medium	2019	160,999.80	128,799.84	32,199.96	32,199.96
2009 Blue Bird	2009	162,200.00	243,300.00	N/A	NA
Two-way Radios	2006	6,870.00	10,305.00	N/A	NA
1990 GMC	1990	37,230.00	59,584.00	N/A	0.00
Total					137,250.56

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

13 Tuition Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	212,779.32
Unreserved Fund Balance Reappropriated	0970	212,779.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	112,220.68
District Mills	999	12.37
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

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14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	197,872.91
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	137,872.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	162,127.09
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

17 Adult Education Fund

Adopted Budget	0001	27,550.00

Budget Uses

Expenditure Budget	0002	27,550.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,517.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,517.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,032.60
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

28 Technology Fund

Adopted Budget	0001	64,560.00

Budget Uses

Expenditure Budget	0002	64,560.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,524.03
Operating Reserve	0961	0.44
Unreserved Fund Balance Reappropriated	0970	28,523.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,036.41
District Tax Levy	1110	35,000.00
District Mills	999	3.86
Total Estimated Revenues to Fund Adopted Budget	0004	64,560.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	134,805.00

Budget Uses

Expenditure Budget	0002	134,805.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,805.03
Operating Reserve	0961	0.03
Unreserved Fund Balance Reappropriated	0970	134,805.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	134,805.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0029 Chinook H S

Submit ID: 0029-22697808

61 Building Reserve Fund

Adopted Budget	0001	175,328.00

Budget Uses

Expenditure Budget	0002	175,328.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107,505.01
Operating Reserve	0961	0.24
Unreserved Fund Balance Reappropriated	0970	107,504.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,322.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	40,001.00	
Building Reserve Permissive Levy	1110(b)	9,500.00	
District Tax Levy		1110	49,501.00
District Mills		999	5.46
Building Reserve Voted Mills		0134	4.41
Building Reserve Permissive Mills		0135	1.05
Total Estimated Revenues to Fund Adopted Budget		0004	175,328.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2020	200,000.00	5	612	80,000.00	40,000.00	1.00
05/04/2021	200,000.00	5	612	40,000.00	40,000.00	40,000.00
Total						40,001.00

Budget Report
FY 2024

50 Teton

0883 Choteau Elem

Submit ID: 0883-15060778

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	263	N/A	9,445,340

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

0883 Choteau Elem

Submit ID: 0883-15060778

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,019,852.33	351,254.77	10%	17.39%	0.00	1,384,705.17	635,147.16	67.24
10 Transportation	266,130.37	53,226.07	20%	20.00%	62,007.84	57,116.07	147,006.46	15.56
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	12,400.12		N/A		11,903.40	0.00	496.72	0.05
14 Retirement	360,000.00	72,000.00	20%	20.00%	10,138.44	349,861.56		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,663.08	0.00	N/A	0.00%	23,080.19	1,582.89	36,000.00	3.81
29 Flexibility	40,223.13	0.00	N/A	0.00%	36,792.10	3,431.03	0.00	0.00
61 Building Reserve	124,874.46	0.00	N/A	0.00%	87,374.46	0.00	37,500.00	3.97
Total of All Funds	2,884,143.49	476,480.84			231,296.43	1,796,696.72	856,150.34	90.63

50 Debt Service **Tax Jurisdiction**								
009837	0.00	0.00	20-9-438	0.00%	359.33	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

0883 Choteau Elem

Submit ID: 0883-15060778

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHOTEAU K-6	205
M1	CHOTEAU 7-8	58

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	838,869.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,814.68
D.	At Risk Student	(I-D)	10,745.25
E.	Indian Education For All	(I-E)	6,288.33
F.	American Indian Achievement Gap	(I-F)	3,055.00
G.	Data For Achievement	(I-G)	6,020.07
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,557.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,518.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,317.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	249
B.	BASE Budget Limit	(II-B)	1,550,472.80
C.	Maximum Budget Limit	(II-C)	1,928,569.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	355,409.20
E.	Adopted Budget	(II-E)	1,905,882.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,664,443.13
H.	Maximum Budget Limit	(II-H)	2,072,221.49
I.	Highest Budget Without a Vote	(II-I)	2,019,852.33
J.	Highest Budget	(II-J)	2,072,221.49
K.	Highest Voted Amount	(II-K)	52,369.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,019,852.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		201,985.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		149,269.54
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	149,269.54	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		351,254.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,019,852.33
1.	BASE Budget Limit	(V-A1)	1,664,443.13	
2.	Over-BASE Budget	(V-A2)	355,409.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		838,869.48
1.	Direct State Aid Paid By State	(V-B1)	838,869.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,814.68
D.	At Risk Student	(V-D)		10,745.25
E.	Indian Education For All	(V-E)		6,288.33
F.	American Indian Achievement Gap	(V-F)		3,055.00
G.	Data For Achievement	(V-G)		6,020.07
H.	Special Education Allowable Cost Payment	(V-H)		40,557.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,038.76
1.	Actual Non-Levy Revenue	(V-J1)	10,038.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		674,054.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	394,316.37	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	279,737.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,664,443.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		355,409.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		355,409.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.63
1.	District Property Tax Levy Mills	(V-U1)	37.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

0883 Choteau Elem

Submit ID: 0883-15060778

01 General Fund

Adopted Budget	0001	2,019,852.33

Budget Uses

Expenditure Budget	0002	2,019,852.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	838,869.48
Quality Educator	3111	74,814.68
At Risk Student	3112	10,745.25
Indian Education For All	3113	6,288.33
American Indian Achievement Gap	3114	3,055.00
State Special Education Allowable Cost Payment to Districts	3115	40,557.23
Data For Achievement	3116	6,020.07
State - Guaranteed Tax Base Aid	3120	394,316.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,038.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	279,737.96		
Over-BASE Levy	1110(c)	355,409.20		
District Tax Levy			1110	635,147.16
Total Estimated Revenues to Fund Adopted Budget			0004	2,019,852.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	266,130.37

Budget Uses

Expenditure Budget	0002	266,130.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,923.70
Contingency	0006	5,192.37
Over-Schedule	0011	209,014.30
Fund Balance for Budget	TFS48	115,233.91
Operating Reserve	0961	53,226.07
Unreserved Fund Balance Reappropriated	0970	62,007.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,558.03
State - On-Schedule Transportation Reimbursement	3210	28,558.04
District Tax Levy	1110	147,006.46
District Mills	999	15.56
Total Estimated Revenues to Fund Adopted Budget	0004	266,130.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

50 Teton

0883 Choteau Elem

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13 Tuition Fund

Adopted Budget	0001	12,400.12

Budget Uses

Expenditure Budget	0002	12,400.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,903.40
Unreserved Fund Balance Reappropriated	0970	11,903.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	496.72
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	12,400.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

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14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,138.44
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	10,138.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	349,861.56
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
50 Teton

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,663.08

Budget Uses

Expenditure Budget	0002	60,663.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,080.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,080.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,582.89
District Tax Levy	1110	36,000.00
District Mills	999	3.81
Total Estimated Revenues to Fund Adopted Budget	0004	60,663.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
50 Teton

0883 Choteau Elem

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29 Flexibility Fund

Adopted Budget	0001	40,223.13

Budget Uses

Expenditure Budget	0002	40,223.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,792.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,792.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,431.03
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,223.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

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50 Debt Service Fund

009837

Taxable Value		9,445,340.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	359.33
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	359.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	359.33

Budget Report
FY 2024

50 Teton

0883 Choteau Elem

Submit ID: 0883-15060778

61 Building Reserve Fund

Adopted Budget		0001	124,874.46

Budget Uses

Expenditure Budget		0002	124,874.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	87,374.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	87,374.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	37,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	37,500.00
District Mills		999	3.97
Building Reserve Voted Mills		0134	3.97
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	124,874.46

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	612	300,000.00	37,500.00	37,500.00
Total						37,500.00

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	110	11,237,438

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,338,035.35	204,860.19	10%	15.31%	0.00	869,098.42	468,936.93	41.73
10 Transportation	268,175.22	53,635.04	20%	20.00%	48,586.05	59,160.42	160,428.75	14.28
11 Bus Depreciation Reserve	94,239.64	0.00	N/A	0.00%	7,098.53	0.00	87,141.11	7.75
13 Tuition	10,322.18		N/A		9,280.48	0.00	1,041.70	0.09
14 Retirement	260,000.00	52,000.00	20%	20.00%	43,524.53	216,475.47		
17 Adult Education	15,016.45	0.00	35%	0.00%	15,016.45	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	83,593.88	0.00	N/A	0.00%	46,604.26	989.62	36,000.00	3.20
29 Flexibility	225,294.27	0.00	N/A	0.00%	212,909.65	12,384.62	0.00	0.00
61 Building Reserve	112,694.40	0.00	N/A	0.00%	75,194.40	0.00	37,500.00	3.34
Total of All Funds	2,407,371.39	310,495.23			458,214.35	1,158,108.55	791,048.49	70.39

50 Debt Service Tax Jurisdiction								
012298	0.00	0.00	20-9-438	0.00%	258.99	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHOTEAU HS 9-12 110 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	537,689.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,545.42
D.	At Risk Student	(I-D)	3,619.60
E.	Indian Education For All	(I-E)	2,630.10
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	2,517.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,468.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,448.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,045.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	1,035,137.83
C.	Maximum Budget Limit	(II-C)	1,288,246.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,674.78
E.	Adopted Budget	(II-E)	1,333,812.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,040,606.93
H.	Maximum Budget Limit	(II-H)	1,294,934.28
I.	Highest Budget Without a Vote	(II-I)	1,338,035.35
J.	Highest Budget	(II-J)	1,338,035.35
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,338,035.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,803.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		71,056.65
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	71,056.65	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		204,860.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,338,035.35
1.	BASE Budget Limit	(V-A1)	1,040,606.93	
2.	Over-BASE Budget	(V-A2)	297,428.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		537,689.82
1.	Direct State Aid Paid By State	(V-B1)	537,689.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,545.42
D.	At Risk Student	(V-D)		3,619.60
E.	Indian Education For All	(V-E)		2,630.10
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		2,517.90
H.	Special Education Allowable Cost Payment	(V-H)		17,468.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,113.25
1.	Actual Non-Levy Revenue	(V-J1)	7,113.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		426,672.16
1.	State - Guaranteed Tax Base Aid	(V-L1)	255,163.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,508.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,040,606.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,428.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,428.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.26
U.	Over-BASE Mills	(V-U)		26.47
1.	District Property Tax Levy Mills	(V-U1)	26.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

01 General Fund

Adopted Budget	0001	1,338,035.35

Budget Uses

Expenditure Budget	0002	1,338,035.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	537,689.82
Quality Educator	3111	40,545.42
At Risk Student	3112	3,619.60
Indian Education For All	3113	2,630.10
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	17,468.68
Data For Achievement	3116	2,517.90
State - Guaranteed Tax Base Aid	3120	255,163.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,113.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,508.51		
Over-BASE Levy	1110(c)	297,428.42		
District Tax Levy			1110	468,936.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,338,035.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	268,175.22

Budget Uses

Expenditure Budget	0002	268,175.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,782.20
Contingency	0006	5,378.22
Over-Schedule	0011	209,014.80
Fund Balance for Budget	TFS48	102,221.09
Operating Reserve	0961	53,635.04
Unreserved Fund Balance Reappropriated	0970	48,586.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,580.21
State - On-Schedule Transportation Reimbursement	3210	29,580.21
District Tax Levy	1110	160,428.75
District Mills	999	14.28
Total Estimated Revenues to Fund Adopted Budget	0004	268,175.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	94,239.64

Budget Uses

Expenditure Budget	0002	94,239.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,098.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,098.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	87,141.11
District Mills	999	7.75
Total Estimated Revenues to Fund Adopted Budget	0004	94,239.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Freightliner Coach Bus	2023	301,150.00	0.00	60,230.00	60,230.00
2004 International rebuilt engine	2020	14,205.94	8,523.57	2,841.19	2,841.19
2004 International Coach Activity Bus	2018	39,000.00	39,000.00	7,800.00	7,800.00
16 channel bus radio system	2016	599.62	769.52	119.92	119.92
2016 Bluebird Activity Bus	2016	161,500.00	226,100.00	32,300.00	16,150.00
Bus Security Camera System	2010	3,535.00	5,302.50	N/A	NA
Bus Route Base & Bus Radio System	2009	3,013.00	4,519.50	N/A	NA
Total					87,141.11

Budget Report
FY 2024
50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

13 Tuition Fund

Adopted Budget	0001	10,322.18

Budget Uses

Expenditure Budget	0002	10,322.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,280.48
Unreserved Fund Balance Reappropriated	0970	9,280.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,041.70
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	10,322.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,524.53
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	43,524.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	216,475.47
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

17 Adult Education Fund

Adopted Budget	0001	15,016.45

Budget Uses

Expenditure Budget	0002	15,016.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,016.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,016.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,016.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	83,593.88

Budget Uses

Expenditure Budget	0002	83,593.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,604.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,604.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	989.62
District Tax Levy	1110	36,000.00
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	83,593.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

29 Flexibility Fund

Adopted Budget	0001	225,294.27

Budget Uses

Expenditure Budget	0002	225,294.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	212,909.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,909.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,384.62
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,294.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

50 Debt Service Fund

012298

Taxable Value		11,237,438.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	258.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	258.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	258.99

Budget Report
FY 2024

50 Teton

0884 Choteau H S

Submit ID: 0884-58112942

61 Building Reserve Fund

Adopted Budget		0001	112,694.40

Budget Uses

Expenditure Budget		0002	112,694.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	75,194.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	75,194.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	37,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	37,500.00
District Mills		999	3.34
Building Reserve Voted Mills		0134	3.34
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	112,694.40

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	612	300,000.00	37,500.00	37,500.00
Total						37,500.00

Budget Report
FY 2024

29 McCone

0547 Circle Elem

Submit ID: 0547-07449274

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 140	N/A	5,831,016

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Cary Phillips

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

29 McCone

0547 Circle Elem

Submit ID: 0547-07449274

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,240,396.22	349,882.09	10%	28.21%	0.00	794,913.43	445,482.79	76.39
10 Transportation	240,000.00	48,000.00	20%	20.00%	48,331.49	72,857.13	118,811.38	20.38
11 Bus Depreciation Reserve	161,336.34	0.00	N/A	0.00%	142,788.84	0.00	18,547.50	3.18
13 Tuition	2,164.16		N/A		2,164.16	0.00	0.00	0.00
14 Retirement	198,000.00	39,600.00	20%	20.00%	55,343.14	142,656.86		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	914.36	0.00	8,085.64	1.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,567.37	0.00	N/A	0.00%	13,688.32	909.05	9,970.00	1.71
29 Flexibility	49,665.55	0.00	N/A	0.00%	49,665.55	0.00	0.00	0.00
61 Building Reserve	536,757.40	0.00	N/A	0.00%	455,807.40	17,355.95	63,594.05	10.90
Total of All Funds	2,461,887.04	440,632.09			768,703.26	1,028,692.42	664,491.36	113.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

29 McCone

0547 Circle Elem

Submit ID: 0547-07449274

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CIRCLE K-6	102	*
M1	CIRCLE 7-8	38	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	488,492.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,937.15
D.	At Risk Student	(I-D)	3,981.97
E.	Indian Education For All	(I-E)	3,347.40
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	3,204.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,818.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,939.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,889.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	145
B.	BASE Budget Limit	(II-B)	967,318.78
C.	Maximum Budget Limit	(II-C)	1,204,092.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,826.94
E.	Adopted Budget	(II-E)	1,238,145.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	955,886.05
H.	Maximum Budget Limit	(II-H)	1,191,105.12
I.	Highest Budget Without a Vote	(II-I)	1,240,396.22
J.	Highest Budget	(II-J)	1,240,396.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,240,396.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		124,039.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		225,842.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	225,842.47	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		349,882.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,240,396.22
1.	BASE Budget Limit	(V-A1)	955,886.05	
2.	Over-BASE Budget	(V-A2)	284,510.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		488,492.01
1.	Direct State Aid Paid By State	(V-B1)	488,492.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,937.15
D.	At Risk Student	(V-D)		3,981.97
E.	Indian Education For All	(V-E)		3,347.40
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		3,204.60
H.	Special Education Allowable Cost Payment	(V-H)		20,818.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,160.55
1.	Actual Non-Levy Revenue	(V-J1)	18,160.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		378,709.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	217,736.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	160,972.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		955,886.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		284,510.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		284,510.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.79
1.	District Property Tax Levy Mills	(V-U1)	48.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

29 McCone

0547 Circle Elem

Submit ID: 0547-07449274

01 General Fund

Adopted Budget	0001	1,240,396.22

Budget Uses

Expenditure Budget	0002	1,240,396.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	488,492.01
Quality Educator	3111	38,937.15
At Risk Student	3112	3,981.97
Indian Education For All	3113	3,347.40
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	20,818.35
Data For Achievement	3116	3,204.60
State - Guaranteed Tax Base Aid	3120	217,736.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,543.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,616.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	160,972.62		
Over-BASE Levy	1110(c)	284,510.17		
District Tax Levy			1110	445,482.79
Total Estimated Revenues to Fund Adopted Budget			0004	1,240,396.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	66,233.75
Contingency	0006	6,623.38
Over-Schedule	0011	167,142.87
Fund Balance for Budget	TFS48	96,331.49
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	48,331.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,428.56
State - On-Schedule Transportation Reimbursement	3210	36,428.57
District Tax Levy	1110	118,811.38
District Mills	999	20.38
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	161,336.34

Budget Uses

Expenditure Budget	0002	161,336.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,788.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,788.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,547.50
District Mills	999	3.18
Total Estimated Revenues to Fund Adopted Budget	0004	161,336.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021IC CE	2020	62,597.50	37,558.50	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	71,912.00	10,392.00	6,028.00
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
2003 Blue Bird GMC	2009	28,500.00	42,750.00	N/A	NA
Total					18,547.50

13 Tuition Fund

Adopted Budget	0001	2,164.16

Budget Uses

Expenditure Budget	0002	2,164.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,164.16
Unreserved Fund Balance Reappropriated	0970	2,164.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,164.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	198,000.00

Budget Uses

Expenditure Budget	0002	198,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,943.14
Operating Reserve	0961	39,600.00
Unreserved Fund Balance Reappropriated	0970	55,343.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	142,656.86
Total Estimated Revenues to Fund Adopted Budget	0004	198,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,064.36
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	914.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,085.64
District Mills	999	1.39
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,567.37

Budget Uses

Expenditure Budget	0002	24,567.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,688.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,688.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	909.05
District Tax Levy	1110	9,970.00
District Mills	999	1.71
Total Estimated Revenues to Fund Adopted Budget	0004	24,567.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	49,665.55

Budget Uses

Expenditure Budget	0002	49,665.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,665.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,665.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,665.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0547 Circle Elem

Submit ID: 0547-07449274

61 Building Reserve Fund

Adopted Budget		0001	536,757.40

Budget Uses

Expenditure Budget		0002	536,757.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	455,807.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	455,807.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,355.95
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	13,594.05	
District Tax Levy		1110	63,594.05
District Mills		999	10.90
Building Reserve Voted Mills		0134	8.57
Building Reserve Permissive Mills		0135	2.33
Total Estimated Revenues to Fund Adopted Budget		0004	536,757.40

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	150,000.00	3	612	100,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2024

29 McCone

0548 Circle H S

Submit ID: 0548-88578905

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	67	8,425,357

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Cary Phillips

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

29 McCone

0548 Circle H S

Submit ID: 0548-88578905

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,057,150.20	269,847.41	10%	25.53%	0.00	612,698.70	444,451.50	52.74
10 Transportation	225,000.00	45,000.00	20%	20.00%	49,021.81	71,170.00	104,808.19	12.44
11 Bus Depreciation Reserve	128,624.12	0.00	N/A	0.00%	110,076.62	0.00	18,547.50	2.20
13 Tuition	4,000.00		N/A		806.94	0.00	3,193.06	0.38
14 Retirement	170,000.00	34,000.00	20%	20.00%	67,143.71	102,856.29		
17 Adult Education	8,500.00	2,975.00	35%	35.00%	854.38	0.00	7,645.62	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,700.56	0.00	N/A	0.00%	9,900.67	707.89	10,092.00	1.20
29 Flexibility	178,728.29	0.00	N/A	0.00%	178,728.29	0.00	0.00	0.00
61 Building Reserve	336,808.23	0.00	N/A	0.00%	264,548.23	13,203.27	59,056.73	7.00
Total of All Funds	2,129,511.40	351,822.41			681,080.65	800,636.15	647,794.60	76.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

29 McCone

0548 Circle H S

Submit ID: 0548-88578905

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CIRCLE HS 9-12 67

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	387,842.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,467.85
D.	At Risk Student	(I-D)	1,855.62
E.	Indian Education For All	(I-E)	1,601.97
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	1,533.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,066.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,443.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,630.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	66
B.	BASE Budget Limit	(II-B)	713,433.31
C.	Maximum Budget Limit	(II-C)	890,228.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	326,138.77
E.	Adopted Budget	(II-E)	1,039,572.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	744,360.38
H.	Maximum Budget Limit	(II-H)	928,397.93
I.	Highest Budget Without a Vote	(II-I)	1,057,150.20
J.	Highest Budget	(II-J)	1,057,150.20
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,057,150.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		105,715.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		164,132.39
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	164,132.39	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		269,847.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,057,150.20
1.	BASE Budget Limit	(V-A1)	744,360.38	
2.	Over-BASE Budget	(V-A2)	312,789.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		387,842.90
1.	Direct State Aid Paid By State	(V-B1)	387,842.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,467.85
D.	At Risk Student	(V-D)		1,855.62
E.	Indian Education For All	(V-E)		1,601.97
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		1,533.63
H.	Special Education Allowable Cost Payment	(V-H)		14,066.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,584.85
1.	Actual Non-Levy Revenue	(V-J1)	15,584.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		297,702.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	166,040.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	131,661.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		744,360.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		312,789.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		312,789.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.62
U.	Over-BASE Mills	(V-U)		37.12
1.	District Property Tax Levy Mills	(V-U1)	37.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

29 McCone

0548 Circle H S

Submit ID: 0548-88578905

01 General Fund

Adopted Budget	0001	1,057,150.20

Budget Uses

Expenditure Budget	0002	1,057,150.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	387,842.90
Quality Educator	3111	23,467.85
At Risk Student	3112	1,855.62
Indian Education For All	3113	1,601.97
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	14,066.28
Data For Achievement	3116	1,533.63
State - Guaranteed Tax Base Aid	3120	166,040.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,219.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,365.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	131,661.68		
Over-BASE Levy	1110(c)	312,789.82		
District Tax Levy			1110	444,451.50
Total Estimated Revenues to Fund Adopted Budget			0004	1,057,150.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,700.00
Contingency	0006	6,470.00
Over-Schedule	0011	153,830.00
Fund Balance for Budget	TFS48	94,021.81
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	49,021.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,585.00
State - On-Schedule Transportation Reimbursement	3210	35,585.00
District Tax Levy	1110	104,808.19
District Mills	999	12.44
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0548 Circle H S

Submit ID: 0548-88578905

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	128,624.12

Budget Uses

Expenditure Budget	0002	128,624.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,076.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,076.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,547.50
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	128,624.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC CE	2020	62,597.50	37,558.50	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	71,912.00	10,392.00	6,028.00
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
Total					18,547.50

13 Tuition Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	806.94
Unreserved Fund Balance Reappropriated	0970	806.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,193.06
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0548 Circle H S

Submit ID: 0548-88578905

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,143.71
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	67,143.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,856.29
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,829.38
Operating Reserve	0961	2,975.00
Unreserved Fund Balance Reappropriated	0970	854.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,645.62
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,700.56

Budget Uses

Expenditure Budget	0002	20,700.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,900.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,900.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	707.89
District Tax Levy	1110	10,092.00
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	20,700.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	178,728.29

Budget Uses

Expenditure Budget	0002	178,728.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	178,728.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,728.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	178,728.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0548 Circle H S

Submit ID: 0548-88578905

61 Building Reserve Fund

Adopted Budget		0001	336,808.23

Budget Uses

Expenditure Budget		0002	336,808.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	264,548.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	264,548.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,203.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	9,056.73	
District Tax Levy		1110	59,056.73
District Mills		999	7.00
Building Reserve Voted Mills		0134	5.93
Building Reserve Permissive Mills		0135	1.07
Total Estimated Revenues to Fund Adopted Budget		0004	336,808.23

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	150,000.00	3	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2024

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-25134058

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	402	N/A	10,892,224

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Milton

(Signature) (Date)

Chairperson, School Trustees: Sarah Brown

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-25134058

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,816,165.13	1,204,863.52	10%	42.78%	69,152.45	2,107,877.36	639,135.32	58.68
10 Transportation	278,765.59	55,753.12	20%	20.00%	51,375.09	54,138.28	173,252.22	15.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	79,130.39		N/A		18,824.15	0.00	60,306.24	5.54
14 Retirement	396,702.65	79,340.53	20%	20.00%	18,510.00	378,192.65		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	147,950.91	0.00	N/A	0.00%	127,290.91	2,326.92	18,333.08	1.68
29 Flexibility	20,699.36	0.00	N/A	0.00%	20,699.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,739,414.03	1,339,957.17			305,851.96	2,542,535.21	891,026.86	81.81

50 Debt Service Tax Jurisdiction								
#1	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-25134058

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLANCY K-6	316
M1	CLANCY 7-8	86

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,240,331.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	108,263.76
D.	At Risk Student	(I-D)	3,892.85
E.	Indian Education For All	(I-E)	9,611.82
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	9,201.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,992.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,662.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,106.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	383
B.	BASE Budget Limit	(II-B)	2,317,743.63
C.	Maximum Budget Limit	(II-C)	2,865,018.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	369,367.21
E.	Adopted Budget	(II-E)	2,687,110.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,446,797.92
H.	Maximum Budget Limit	(II-H)	3,030,685.55
I.	Highest Budget Without a Vote	(II-I)	2,816,165.13
J.	Highest Budget	(II-J)	3,030,685.55
K.	Highest Voted Amount	(II-K)	214,520.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,816,165.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		281,616.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		923,247.01
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	923,247.01	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		69,152.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	69,152.45	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,274,015.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,816,165.13
1.	BASE Budget Limit	(V-A1)	2,446,797.92	
2.	Over-BASE Budget	(V-A2)	369,367.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,240,331.80
1.	Direct State Aid Paid By State	(V-B1)	1,240,331.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		108,263.76
D.	At Risk Student	(V-D)		3,892.85
E.	Indian Education For All	(V-E)		9,611.82
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		9,201.78
H.	Special Education Allowable Cost Payment	(V-H)		61,992.42
I.	Remaining Fund Balance Available	(V-I)		69,152.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		76,537.31
1.	Actual Non-Levy Revenue	(V-J1)	76,537.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		866,873.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	597,105.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	269,768.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,446,797.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		369,367.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		369,367.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.91
1.	District Property Tax Levy Mills	(V-U1)	33.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-25134058

01 General Fund

Adopted Budget	0001	2,816,165.13

Budget Uses

Expenditure Budget	0002	2,816,165.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	69,152.45
Direct State Aid	3110	1,240,331.80
Quality Educator	3111	108,263.76
At Risk Student	3112	3,892.85
Indian Education For All	3113	9,611.82
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	61,992.42
Data For Achievement	3116	9,201.78
State - Guaranteed Tax Base Aid	3120	597,105.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	75,201.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	396.18
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	940.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	269,768.11		
Over-BASE Levy	1110(c)	369,367.21		
District Tax Levy			1110	639,135.32
Total Estimated Revenues to Fund Adopted Budget			0004	2,816,165.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	278,765.59

Budget Uses

Expenditure Budget	0002	278,765.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,216.62
Contingency	0006	4,921.66
Over-Schedule	0011	224,627.31
Fund Balance for Budget	TFS48	107,128.21
Operating Reserve	0961	55,753.12
Unreserved Fund Balance Reappropriated	0970	51,375.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,069.14
State - On-Schedule Transportation Reimbursement	3210	27,069.14
District Tax Levy	1110	173,252.22
District Mills	999	15.91
Total Estimated Revenues to Fund Adopted Budget	0004	278,765.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	79,130.39

Budget Uses

Expenditure Budget	0002	79,130.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,824.15
Unreserved Fund Balance Reappropriated	0970	18,824.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,306.24
District Mills	999	5.54
Total Estimated Revenues to Fund Adopted Budget	0004	79,130.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-25134058

14 Retirement Fund

Adopted Budget	0001	396,702.65

Budget Uses

Expenditure Budget	0002	396,702.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,850.53
Operating Reserve	0961	79,340.53
Unreserved Fund Balance Reappropriated	0970	18,510.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	378,192.65
Total Estimated Revenues to Fund Adopted Budget	0004	396,702.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	147,950.91

Budget Uses

Expenditure Budget	0002	147,950.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,290.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,290.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,326.92
District Tax Levy	1110	18,333.08
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	147,950.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,699.36

Budget Uses

Expenditure Budget	0002	20,699.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,699.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,699.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,699.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-25134058

50 Debt Service Fund

#1

Taxable Value		10,892,224.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	860,142

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trish Gruszie

(Signature) (Date)

Chairperson, School Trustees: Clinton Pankratz

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	118,038.72	11,800.00	10%	10.00%	501.74	50,597.83	66,939.15	77.83
10 Transportation	23,146.20	1,080.74	20%	4.67%	0.00	23,146.20	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,000.00	3,600.00	20%	20.00%	2,130.07	15,869.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	530.50	250.00	N/A	47.13%	458.06	72.44	0.00	0.00
29 Flexibility	2,138.66	2,000.00	N/A	93.52%	2,138.66	0.00	0.00	0.00
61 Building Reserve	14,606.41	5,000.00	N/A	34.23%	14,606.41	0.00	0.00	0.00
Total of All Funds	176,460.49	23,730.74			19,834.94	89,686.40	66,939.15	77.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CLEVELAND K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	39,272.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	900.67
E.	Indian Education For All	(I-E)	119.55
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	114.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	771.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	257.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	200.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	75,090.31
C.	Maximum Budget Limit	(II-C)	92,413.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	41,909.69
E.	Adopted Budget	(II-E)	117,000.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	76,170.14
H.	Maximum Budget Limit	(II-H)	94,101.76
I.	Highest Budget Without a Vote	(II-I)	118,038.72
J.	Highest Budget	(II-J)	118,038.72
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	118,038.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,800.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		501.74
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	501.74	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,301.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		118,038.72
1.	BASE Budget Limit	(V-A1)	76,170.14	
2.	Over-BASE Budget	(V-A2)	41,868.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		39,272.97
1.	Direct State Aid Paid By State	(V-B1)	39,272.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		900.67
E.	Indian Education For All	(V-E)		119.55
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		114.45
H.	Special Education Allowable Cost Payment	(V-H)		771.05
I.	Remaining Fund Balance Available	(V-I)		501.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		23.14
1.	Actual Non-Levy Revenue	(V-J1)	23.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,900.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,830.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,070.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		76,170.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		41,868.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		41,868.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.68
	1. District Property Tax Levy Mills	(V-U1)	48.68	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

01 General Fund

Adopted Budget	0001	118,038.72

Budget Uses

Expenditure Budget	0002	118,038.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	501.74
Direct State Aid	3110	39,272.97
Quality Educator	3111	3,566.00
At Risk Student	3112	900.67
Indian Education For All	3113	119.55
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	771.05
Data For Achievement	3116	114.45
State - Guaranteed Tax Base Aid	3120	5,830.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,070.57		
Over-BASE Levy	1110(c)	41,868.58		
District Tax Levy			1110	66,939.15
Total Estimated Revenues to Fund Adopted Budget			0004	118,038.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	23,146.20

Budget Uses

Expenditure Budget	0002	23,146.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,042.00
Contingency	0006	2,104.20
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,080.74
Operating Reserve	0961	1,080.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,573.10
State - On-Schedule Transportation Reimbursement	3210	11,573.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,146.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,730.07
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	2,130.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,869.93
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

28 Technology Fund

Adopted Budget	0001	530.50

Budget Uses

Expenditure Budget	0002	530.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	708.06
Operating Reserve	0961	250.00
Unreserved Fund Balance Reappropriated	0970	458.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	72.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	530.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

29 Flexibility Fund

Adopted Budget	0001	2,138.66

Budget Uses

Expenditure Budget	0002	2,138.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,138.66
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	2,138.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,138.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-68103779

61 Building Reserve Fund

Adopted Budget		0001	14,606.41

Budget Uses

Expenditure Budget		0002	14,606.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,606.41
Operating Reserve		0961	5,000.00
Unreserved Fund Balance Reappropriated		0970	14,606.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	14,606.41

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	226	N/A	6,915,114

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Marcella

(Signature) (Date)

Chairperson, School Trustees: Ann Halverson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,766,269.60	177,922.62	10%	10.07%	19,814.80	1,240,987.89	505,466.91	73.10
10 Transportation	331,897.05	66,379.41	20%	20.00%	84,877.89	67,086.23	179,932.93	26.02
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	86,098.41		N/A		66,533.79	0.00	19,564.62	2.83
14 Retirement	251,150.33	50,230.07	20%	20.00%	44,561.25	206,589.08		
17 Adult Education	38,204.85	0.00	35%	0.00%	38,204.85	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	114,183.49	0.00	N/A	0.00%	72,802.15	1,381.34	40,000.00	5.78
29 Flexibility	106,820.41	0.00	N/A	0.00%	106,820.41	0.00	0.00	0.00
61 Building Reserve	310,780.39	0.00	N/A	0.00%	272,130.39	15,000.00	23,650.00	3.42
Total of All Funds	3,005,404.53	294,532.10			705,745.53	1,531,044.54	768,614.46	111.15

50 Debt Service **Tax Jurisdiction**								
CLINTON	292,350.00	0.00	20-9-438	0.00%	7,134.62	0.00	285,215.38	41.25

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLINTON K-6	195
M1	CLINTON 7-8	31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	717,322.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,606.80
D.	At Risk Student	(I-D)	7,770.60
E.	Indian Education For All	(I-E)	5,403.66
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	5,173.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,978.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,616.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,112.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	215
B.	BASE Budget Limit	(II-B)	1,377,904.16
C.	Maximum Budget Limit	(II-C)	1,719,482.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	313,759.83
E.	Adopted Budget	(II-E)	1,691,663.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,452,509.77
H.	Maximum Budget Limit	(II-H)	1,798,651.56
I.	Highest Budget Without a Vote	(II-I)	1,766,269.60
J.	Highest Budget	(II-J)	1,798,651.56
K.	Highest Voted Amount	(II-K)	32,381.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,766,269.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		176,626.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,295.66
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,295.66	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,814.80
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	19,814.80	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		197,737.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,766,269.60
	1. BASE Budget Limit	(V-A1)	1,452,509.77	
	2. Over-BASE Budget	(V-A2)	313,759.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		717,322.58
	1. Direct State Aid Paid By State	(V-B1)	717,322.58	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,606.80
D.	At Risk Student	(V-D)		7,770.60
E.	Indian Education For All	(V-E)		5,403.66
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		5,173.14
H.	Special Education Allowable Cost Payment	(V-H)		52,978.72
I.	Remaining Fund Balance Available	(V-I)		19,814.80
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,196.63
	1. Actual Non-Levy Revenue	(V-J1)	17,196.63	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		555,302.84
	1. State - Guaranteed Tax Base Aid	(V-L1)	363,595.76	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	191,707.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,452,509.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		313,759.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		313,759.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.37
1.	District Property Tax Levy Mills	(V-U1)	45.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		73.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

01 General Fund

Adopted Budget	0001	1,766,269.60

Budget Uses

Expenditure Budget	0002	1,766,269.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,814.80
Direct State Aid	3110	717,322.58
Quality Educator	3111	70,606.80
At Risk Student	3112	7,770.60
Indian Education For All	3113	5,403.66
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	52,978.72
Data For Achievement	3116	5,173.14
State - Guaranteed Tax Base Aid	3120	363,595.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,196.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	191,707.08		
Over-BASE Levy	1110(c)	313,759.83		
District Tax Levy			1110	505,466.91
Total Estimated Revenues to Fund Adopted Budget			0004	1,766,269.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	331,897.05

Budget Uses

Expenditure Budget	0002	331,897.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,987.48
Contingency	0006	6,098.75
Over-Schedule	0011	264,810.82
Fund Balance for Budget	TFS48	151,257.30
Operating Reserve	0961	66,379.41
Unreserved Fund Balance Reappropriated	0970	84,877.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,543.11
State - On-Schedule Transportation Reimbursement	3210	33,543.12
District Tax Levy	1110	179,932.93
District Mills	999	26.02
Total Estimated Revenues to Fund Adopted Budget	0004	331,897.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

13 Tuition Fund

Adopted Budget	0001	86,098.41

Budget Uses

Expenditure Budget	0002	86,098.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,533.79
Unreserved Fund Balance Reappropriated	0970	66,533.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,564.62
District Mills	999	2.83
Total Estimated Revenues to Fund Adopted Budget	0004	86,098.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

14 Retirement Fund

Adopted Budget	0001	251,150.33

Budget Uses

Expenditure Budget	0002	251,150.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,791.32
Operating Reserve	0961	50,230.07
Unreserved Fund Balance Reappropriated	0970	44,561.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	206,589.08
Total Estimated Revenues to Fund Adopted Budget	0004	251,150.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	38,204.85

Budget Uses

Expenditure Budget	0002	38,204.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,204.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,204.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,204.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	114,183.49

Budget Uses

Expenditure Budget	0002	114,183.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,802.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,802.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,381.34
District Tax Levy	1110	40,000.00
District Mills	999	5.78
Total Estimated Revenues to Fund Adopted Budget	0004	114,183.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

29 Flexibility Fund

Adopted Budget	0001	106,820.41

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	106,820.41
Fund Balance for Budget	TFS48	106,820.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,820.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106,820.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

50 Debt Service Fund
CLINTON

Taxable Value		6,915,114.00
Adopted Budget	0001	292,350.00

Budget Uses

Expenditure Budget	0002	292,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,134.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,134.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	285,215.38
Jurisdiction Mills	999	41.25
Total Estimated Revenues to Fund Adopted Budget	0004	292,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	4,000,000.00	3,270,000.00	165,000.00	126,750.00	600.00
Total Bond Requirements							292,350.00
Total Debt Service Requirements						0002	292,350.00

Budget Report
FY 2024

32 Missoula

0595 Clinton Elem

Submit ID: 0595-19085817

61 Building Reserve Fund

Adopted Budget		0001	310,780.39

Budget Uses

Expenditure Budget		0002	310,780.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	272,130.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	272,130.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,650.00	
District Tax Levy		1110	23,650.00
District Mills		999	3.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.42
Total Estimated Revenues to Fund Adopted Budget		0004	310,780.39

Budget Report
FY 2024

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-89530007

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 16	N/A	5,971,560

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Zane Hafla

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-89530007

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	143,118.23	14,376.61	10%	10.05%	24,126.99	88,741.92	30,249.32	5.06
10 Transportation	62,000.00	4,327.69	20%	6.98%	0.00	28,050.00	33,950.00	5.69
11 Bus Depreciation Reserve	102,189.11	0.00	N/A	0.00%	51,689.11	0.00	50,500.00	8.46
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,500.00	2,273.79	20%	14.67%	0.00	15,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,184.27	0.00	N/A	0.00%	1,057.26	127.01	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	323,995.24	20,978.09			76,876.99	132,418.93	114,699.32	19.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-89530007

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COHAGEN K-8 16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	69,369.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	2,013.53
E.	Indian Education For All	(I-E)	382.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	366.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,004.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	668.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	141,439.41
C.	Maximum Budget Limit	(II-C)	176,240.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,564.00
E.	Adopted Budget	(II-E)	151,003.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	133,554.23
H.	Maximum Budget Limit	(II-H)	166,195.99
I.	Highest Budget Without a Vote	(II-I)	143,118.23
J.	Highest Budget	(II-J)	166,195.99
K.	Highest Voted Amount	(II-K)	23,077.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	143,118.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		14,311.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		64.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	64.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,126.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,126.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		38,503.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		143,118.23
1.	BASE Budget Limit	(V-A1)	133,554.23	
2.	Over-BASE Budget	(V-A2)	9,564.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		69,369.93
1.	Direct State Aid Paid By State	(V-B1)	69,369.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		2,013.53
E.	Indian Education For All	(V-E)		382.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		366.24
H.	Special Education Allowable Cost Payment	(V-H)		2,004.73
I.	Remaining Fund Balance Available	(V-I)		24,126.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,038.93
1.	Actual Non-Levy Revenue	(V-J1)	11,038.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		20,685.32
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,685.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		133,554.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,564.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,564.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		3.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.60
1.	District Property Tax Levy Mills	(V-U1)	1.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		5.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-89530007

01 General Fund

Adopted Budget	0001	143,118.23

Budget Uses

Expenditure Budget	0002	143,118.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,126.99
Direct State Aid	3110	69,369.93
Quality Educator	3111	3,566.00
At Risk Student	3112	2,013.53
Indian Education For All	3113	382.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,004.73
Data For Achievement	3116	366.24
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,288.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	9,750.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,685.32		
Over-BASE Levy	1110(c)	9,564.00		
District Tax Levy			1110	30,249.32
Total Estimated Revenues to Fund Adopted Budget			0004	143,118.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	62,000.00

Budget Uses

Expenditure Budget	0002	62,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,500.00
Contingency	0006	2,550.00
Over-Schedule	0011	33,950.00
Fund Balance for Budget	TFS48	4,327.69
Operating Reserve	0961	4,327.69
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,025.00
State - On-Schedule Transportation Reimbursement	3210	14,025.00
District Tax Levy	1110	33,950.00
District Mills	999	5.69
Total Estimated Revenues to Fund Adopted Budget	0004	62,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	102,189.11

Budget Uses

Expenditure Budget	0002	102,189.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,689.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,689.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,500.00
District Mills	999	8.46
Total Estimated Revenues to Fund Adopted Budget	0004	102,189.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Red Suburban	2022	61,000.00	12,200.00	12,200.00	12,200.00
2020 Silver Suburban	2022	58,000.00	11,600.00	11,600.00	11,600.00
2018 Thomas 051MS	2021	58,500.00	19,500.00	11,700.00	11,700.00
2017 FORD MICO BIRD 4X4	2017	75,000.00	90,000.00	15,000.00	15,000.00
99 CHEVROLET	1999	34,000.00	51,000.00	N/A	NA
Total					50,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-89530007

14 Retirement Fund

Adopted Budget	0001	15,500.00

Budget Uses

Expenditure Budget	0002	15,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,273.79
Operating Reserve	0961	2,273.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,184.27

Budget Uses

Expenditure Budget	0002	1,184.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,057.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,057.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	127.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,184.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-89530007

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
17 Garfield

Submit ID: 0387-89530007

0387 Cohagen Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-49564829

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 399	N/A	41,461,775

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-49564829

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,593,958.86	459,696.98	10%	10.01%	2,198.80	3,924,564.61	667,195.45	16.09
10 Transportation	400,000.00	80,000.00	20%	20.00%	180,471.16	219,528.84	0.00	0.00
11 Bus Depreciation Reserve	461,070.76	650,000.00	N/A	140.98%	461,070.76	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	700,000.00	140,000.00	20%	20.00%	127,536.92	572,463.08		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	375,631.40	50,000.00	N/A	13.31%	50,631.40	142,852.55	182,147.45	4.39
29 Flexibility	334,558.43	0.00	N/A	0.00%	334,558.43	0.00	0.00	0.00
61 Building Reserve	393,696.66	0.00	N/A	0.00%	393,696.66	0.00	0.00	0.00
Total of All Funds	7,258,916.11	1,379,696.98			1,550,164.13	4,859,409.08	849,342.90	20.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLSTRIP K-6	298 *
M1	COLSTRIP 7-8	101 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,242,535.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	141,534.54
D.	At Risk Student	(I-D)	13,863.31
E.	Indian Education For All	(I-E)	9,540.09
F.	American Indian Achievement Gap	(I-F)	38,775.00
G.	Data For Achievement	(I-G)	9,133.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	104,633.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	418
B.	BASE Budget Limit	(II-B)	2,626,416.31
C.	Maximum Budget Limit	(II-C)	3,254,950.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	916,526.52
E.	Adopted Budget	(II-E)	4,590,980.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,583,109.30
H.	Maximum Budget Limit	(II-H)	3,201,833.49
I.	Highest Budget Without a Vote	(II-I)	4,593,958.86
J.	Highest Budget	(II-J)	4,593,958.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	316,271.01
M.	Adopted Budget	(II-M)	4,593,958.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		459,395.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		301.09
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	301.09	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,198.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,198.80	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		461,895.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,593,958.86
1.	BASE Budget Limit	(V-A1)	2,583,109.30	
2.	Over-BASE Budget	(V-A2)	2,010,849.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,242,535.02
1.	Direct State Aid Paid By State	(V-B1)	1,242,535.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		141,534.54
D.	At Risk Student	(V-D)		13,863.31
E.	Indian Education For All	(V-E)		9,540.09
F.	American Indian Achievement Gap	(V-F)		38,775.00
G.	Data For Achievement	(V-G)		9,133.11
H.	Special Education Allowable Cost Payment	(V-H)		104,633.52
I.	Remaining Fund Balance Available	(V-I)		2,198.80
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,364,550.02
1.	Actual Non-Levy Revenue	(V-J1)	10,986.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,353,563.05	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,583,109.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,343,654.11
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		667,195.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,010,849.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.09
1.	District Property Tax Levy Mills	(V-U1)	16.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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44 Rosebud

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01 General Fund

Adopted Budget	0001	4,593,958.86

Budget Uses

Expenditure Budget	0002	4,593,958.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,198.80
Direct State Aid	3110	1,242,535.02
Quality Educator	3111	141,534.54
At Risk Student	3112	13,863.31
Indian Education For All	3113	9,540.09
American Indian Achievement Gap	3114	38,775.00
State Special Education Allowable Cost Payment to Districts	3115	104,633.52
Data For Achievement	3116	9,133.11
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,986.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	1,288,257.00
School Block Grant Coal Mitigation	3449	1,065,306.05
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	667,195.45		
District Tax Levy			1110	667,195.45
Total Estimated Revenues to Fund Adopted Budget			0004	4,593,958.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	134,142.31
Contingency	0006	13,414.23
Over-Schedule	0011	252,443.46
Fund Balance for Budget	TFS48	260,471.16
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	180,471.16

Estimated Funding Sources

Coal Gross Proceeds	1123	100,182.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	45,568.57
State - On-Schedule Transportation Reimbursement	3210	73,778.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	461,070.76

Budget Uses

Expenditure Budget	0002	461,070.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,111,070.76
Operating Reserve	0961	650,000.00
Unreserved Fund Balance Reappropriated	0970	461,070.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	461,070.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI J4500 Intercity Coach	2021	488,000.00	0.00	97,600.00	0.00
2021 Freightliner M2 Coachliner DXL	2021	321,650.00	0.00	64,330.00	0.00
2022 IC CE	2021	97,867.00	0.00	19,573.40	0.00
2022 IC Conventional	2021	97,867.00	0.00	19,573.40	0.00
2019 MCI Model J4500 56-pass	2020	157,500.00	63,000.00	31,500.00	0.00
2019 Ford Econoline E350 14-pass	2019	26,338.00	10,535.20	5,267.60	0.00
2019 IC Integrated RE S	2019	64,265.00	38,559.00	12,853.00	0.00
2019 IC RE 3000 77-pass	2019	66,518.00	26,607.20	13,303.60	0.00
2015 Bluebird	2014	64,450.00	65,560.00	12,890.00	0.00
2015 Bluebird 84 pass	2014	64,450.00	79,450.00	12,890.00	0.00
Trooper TL4 mobile bus video system	2013	36,649.00	45,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	267,536.92
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	127,536.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	572,463.08
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	375,631.40

Budget Uses

Expenditure Budget	0002	375,631.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,631.40
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	50,631.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	140,396.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,456.55
District Tax Levy	1110	182,147.45
District Mills	999	4.39
Total Estimated Revenues to Fund Adopted Budget	0004	375,631.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	334,558.43

Budget Uses

Expenditure Budget	0002	334,558.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	334,558.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	334,558.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	334,558.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	393,696.66

Budget Uses

Expenditure Budget	0002	393,696.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	393,696.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	393,696.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	393,696.66

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
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District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	156	41,461,775

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,828,634.00	282,863.40	10%	10.00%	16,083.68	2,271,842.27	540,708.05	13.04
10 Transportation	275,000.00	55,000.00	20%	20.00%	107,491.34	112,966.09	54,542.57	1.32
11 Bus Depreciation Reserve	459,258.91	0.00	N/A	0.00%	459,258.91	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	450,000.00	90,000.00	20%	20.00%	88,543.31	361,456.69		
17 Adult Education	145,000.00	50,750.00	35%	35.00%	149,451.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	344,165.53	50,000.00	N/A	14.53%	119,165.53	100,876.19	124,123.81	2.99
29 Flexibility	288,066.21	0.00	N/A	0.00%	288,066.21	0.00	0.00	0.00
61 Building Reserve	340,835.77	0.00	N/A	0.00%	340,835.77	0.00	0.00	0.00
Total of All Funds	5,130,960.42	528,613.40			1,568,896.26	2,847,141.24	719,374.43	17.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLSTRIP HS 9-12 156

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	697,533.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,750.96
D.	At Risk Student	(I-D)	4,246.64
E.	Indian Education For All	(I-E)	3,729.96
F.	American Indian Achievement Gap	(I-F)	14,335.00
G.	Data For Achievement	(I-G)	3,570.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	85,645.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	161
B.	BASE Budget Limit	(II-B)	1,449,821.14
C.	Maximum Budget Limit	(II-C)	1,804,885.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	764,178.66
E.	Adopted Budget	(II-E)	2,824,463.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,463,919.12
H.	Maximum Budget Limit	(II-H)	1,827,401.86
I.	Highest Budget Without a Vote	(II-I)	2,828,634.00
J.	Highest Budget	(II-J)	2,828,634.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,828,634.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		282,863.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,083.68
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,083.68	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		298,947.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,828,634.00
1.	BASE Budget Limit	(V-A1)	1,463,919.12	
2.	Over-BASE Budget	(V-A2)	1,364,714.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		697,533.67
1.	Direct State Aid Paid By State	(V-B1)	697,533.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,750.96
D.	At Risk Student	(V-D)		4,246.64
E.	Indian Education For All	(V-E)		3,729.96
F.	American Indian Achievement Gap	(V-F)		14,335.00
G.	Data For Achievement	(V-G)		3,570.84
H.	Special Education Allowable Cost Payment	(V-H)		85,645.23
I.	Remaining Fund Balance Available	(V-I)		16,083.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,393,029.97
1.	Actual Non-Levy Revenue	(V-J1)	3,687.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,389,342.95	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,463,919.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		824,006.83
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		540,708.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,364,714.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.04
1.	District Property Tax Levy Mills	(V-U1)	13.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

01 General Fund

Adopted Budget	0001	2,828,634.00

Budget Uses

Expenditure Budget	0002	2,828,634.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,083.68
Direct State Aid	3110	697,533.67
Quality Educator	3111	69,750.96
At Risk Student	3112	4,246.64
Indian Education For All	3113	3,729.96
American Indian Achievement Gap	3114	14,335.00
State Special Education Allowable Cost Payment to Districts	3115	85,645.23
Data For Achievement	3116	3,570.84
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,687.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	761,375.00
School Block Grant Coal Mitigation	3449	627,967.95
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	540,708.05		
District Tax Levy			1110	540,708.05
Total Estimated Revenues to Fund Adopted Budget			0004	2,828,634.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,160.99
Contingency	0006	4,316.10
Over-Schedule	0011	227,522.91
Fund Balance for Budget	TFS48	162,491.34
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	107,491.34

Estimated Funding Sources

Coal Gross Proceeds	1123	65,489.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,738.54
State - On-Schedule Transportation Reimbursement	3210	23,738.55
District Tax Levy	1110	54,542.57
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	459,258.91

Budget Uses

Expenditure Budget	0002	459,258.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	459,258.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	459,258.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	459,258.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI Model J4500 56-pass	2020	367,500.00	147,000.00	73,500.00	0.00
2019 Ford Econoline E350	2019	26,338.00	10,535.20	5,267.60	0.00
2019 IC Integrated RE S Bus	2019	64,265.00	38,559.00	12,853.00	0.00
2019 IC RE 3000 77-pass	2019	66,518.00	26,607.20	13,303.60	0.00
IC 3000 77-pass	2016	38,641.60	38,641.60	7,728.32	0.00
Ford E350 Super Duty 14 pass	2015	47,974.00	55,974.00	9,594.80	0.00
2015 Bluebird	2014	64,450.00	74,450.00	12,890.00	0.00
2015 Bluebird 84 pass	2014	64,450.00	79,450.00	12,890.00	0.00
2013 Bluebird Conventional 77-pass	2013	52,400.00	78,600.00	N/A	NA
2014 Bluebird RE All-American Activity	2013	70,750.00	106,125.00	N/A	NA
Trooper TL4 Mobile Bus Video System	2013	36,649.00	41,649.00	7,329.80	0.00
2012 Bluebird All-American 45 Pass Activity	2012	43,050.00	63,660.00	8,610.00	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	178,543.31
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	88,543.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	361,456.69
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,201.51
Operating Reserve	0961	50,750.00
Unreserved Fund Balance Reappropriated	0970	149,451.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,451.51

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

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Submit ID: 0797-72491418

28 Technology Fund

Adopted Budget	0001	344,165.53

Budget Uses

Expenditure Budget	0002	344,165.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	169,165.53
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	119,165.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	99,484.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,392.19
District Tax Levy	1110	124,123.81
District Mills	999	2.99
Total Estimated Revenues to Fund Adopted Budget	0004	344,165.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	288,066.21

Budget Uses

Expenditure Budget	0002	288,066.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	288,066.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	288,066.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	288,066.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-72491418

61 Building Reserve Fund

Adopted Budget		0001	340,835.77

Budget Uses

Expenditure Budget		0002	340,835.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	340,835.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	340,835.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	340,835.77

Budget Report
FY 2024

15 Flathead

Submit ID: 0312-14695862

0312 Columbia Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,622	N/A	57,802,410

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

Submit ID: 0312-14695862

0312 Columbia Falls Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,881,681.00	807,376.72	10%	6.80%	0.00	8,283,830.40	3,597,850.60	62.25
10 Transportation	860,250.00	172,050.00	20%	20.00%	79,026.05	199,729.47	581,494.48	10.06
11 Bus Depreciation Reserve	317,292.00	0.00	N/A	0.00%	16,219.77	0.23	301,072.00	5.21
13 Tuition	900,520.00		N/A		45,077.35	0.00	855,442.65	14.80
14 Retirement	1,838,950.00	367,790.00	20%	20.00%	99,422.15	1,739,527.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,516,189.00	0.00	N/A	0.00%	582,002.40	9,348.62	924,837.98	16.00
29 Flexibility	6,052.28	0.00	N/A	0.00%	6,052.28	0.00	0.00	0.00
61 Building Reserve	494,584.00	0.00	N/A	0.00%	301,823.82	92,110.18	100,650.00	1.74
Total of All Funds	17,815,518.28	1,347,216.72			1,129,623.82	10,324,546.75	6,361,347.71	110.06

50 Debt Service Tax Jurisdiction								
1	2,744,316.00	35,449.00	20-9-438	1.29%	185,458.91	0.00	2,558,857.09	44.27

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBIA FALLS K-6	1,257
M1	COLUMBIA FALLS 7-8	365

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,765,022.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	455,306.88
D.	At Risk Student	(I-D)	69,359.34
E.	Indian Education For All	(I-E)	38,782.02
F.	American Indian Achievement Gap	(I-F)	19,035.00
G.	Data For Achievement	(I-G)	37,127.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	487,598.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	89,006.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,616
B.	BASE Budget Limit	(II-B)	9,586,542.35
C.	Maximum Budget Limit	(II-C)	11,969,247.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,051,427.65
E.	Adopted Budget	(II-E)	11,637,970.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,830,253.27
H.	Maximum Budget Limit	(II-H)	12,254,813.40
I.	Highest Budget Without a Vote	(II-I)	11,881,681.26
J.	Highest Budget	(II-J)	12,254,813.40
K.	Highest Voted Amount	(II-K)	373,132.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,881,681.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		807,376.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		807,376.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,881,681.00
1.	BASE Budget Limit	(V-A1)	9,830,253.27	
2.	Over-BASE Budget	(V-A2)	2,051,427.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,765,022.86
1.	Direct State Aid Paid By State	(V-B1)	4,765,022.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		455,306.88
D.	At Risk Student	(V-D)		69,359.34
E.	Indian Education For All	(V-E)		38,782.02
F.	American Indian Achievement Gap	(V-F)		19,035.00
G.	Data For Achievement	(V-G)		37,127.58
H.	Special Education Allowable Cost Payment	(V-H)		487,598.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,798.07
1.	Actual Non-Levy Revenue	(V-J1)	29,798.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,928,223.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,381,800.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,546,422.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,830,253.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,051,427.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,051,427.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.49
1.	District Property Tax Levy Mills	(V-U1)	35.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	11,881,681.00

Budget Uses

Expenditure Budget	0002	11,881,681.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,765,022.86
Quality Educator	3111	455,306.88
At Risk Student	3112	69,359.34
Indian Education For All	3113	38,782.02
American Indian Achievement Gap	3114	19,035.00
State Special Education Allowable Cost Payment to Districts	3115	487,598.09
Data For Achievement	3116	37,127.58
State - Guaranteed Tax Base Aid	3120	2,381,800.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,563.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,234.94
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,546,422.87		
Over-BASE Levy	1110(c)	2,051,427.73		
District Tax Levy			1110	3,597,850.60
Total Estimated Revenues to Fund Adopted Budget			0004	11,881,681.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	860,250.00

Budget Uses

Expenditure Budget	0002	860,250.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	181,572.25
Contingency	0006	18,157.22
Over-Schedule	0011	660,520.53
Fund Balance for Budget	TFS48	251,076.05
Operating Reserve	0961	172,050.00
Unreserved Fund Balance Reappropriated	0970	79,026.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	99,864.73
State - On-Schedule Transportation Reimbursement	3210	99,864.74
District Tax Levy	1110	581,494.48
District Mills	999	10.06
Total Estimated Revenues to Fund Adopted Budget	0004	860,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	317,292.00

Budget Uses

Expenditure Budget	0002	317,292.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,219.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,219.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.23
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	301,072.00
District Mills	999	5.21
Total Estimated Revenues to Fund Adopted Budget	0004	317,292.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6506	2023	106,875.00	0.00	21,375.00	13,159.09
6507 - DEQ Propane	2023	106,875.00	0.00	21,375.00	0.00
6513 - 14 Passenger Activity Bus	2023	33,250.00	0.00	6,650.00	0.00
6514 - 28 Passenger SPED	2023	86,265.00	0.00	17,253.00	0.00
6497	2022	88,373.00	17,124.26	17,674.60	17,674.60
6498	2022	88,373.00	0.00	17,674.60	17,674.60
6487	2021	67,800.00	27,120.00	13,560.00	13,560.00
6488	2021	82,142.00	32,856.80	16,428.40	16,428.40
6489	2021	82,142.00	32,856.26	16,428.40	16,428.40
6480	2020	81,824.00	49,094.40	16,364.80	16,364.80
6481	2020	81,824.00	49,094.40	16,364.80	16,364.80
6482	2020	134,125.00	78,200.00	26,825.00	26,825.00
6475-Activity Bus	2019	58,542.00	35,125.20	11,708.40	11,708.40
6476 - 2019 Route Bus	2019	89,780.00	53,868.00	17,956.00	17,956.00
6477-SPED short Bus	2019	75,500.00	45,300.00	15,100.00	15,100.00
6461	2018	87,602.50	69,852.27	17,520.50	17,520.50
6462	2018	87,602.50	52,561.50	17,520.50	17,520.50
6456	2017	87,603.00	87,603.00	17,520.60	17,520.60
6457	2017	87,603.00	88,070.71	17,520.60	17,520.60
6443	2016	87,435.00	122,409.00	17,487.00	8,743.50
6444	2016	87,435.00	105,279.81	17,487.00	17,487.00
6449	2016	55,150.70	77,210.84	11,030.14	5,515.21
6432	2015	85,626.00	128,439.00	N/A	NA
6415	2013	87,301.00	130,951.50	N/A	NA
6200	2010	82,343.00	123,514.50	N/A	NA
6201	2010	52,381.00	78,571.50	N/A	NA
6126	2009	74,370.00	111,555.00	N/A	NA
6128	2009	77,184.00	115,776.00	N/A	NA
6074-Activity	2008	46,106.00	69,159.00	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
6076	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	347.00	520.50	N/A	NA
Total					301,072.00

13 Tuition Fund

Adopted Budget	0001	900,520.00

Budget Uses

Expenditure Budget	0002	900,520.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,077.35
Unreserved Fund Balance Reappropriated	0970	45,077.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	855,442.65
District Mills	999	14.80
Total Estimated Revenues to Fund Adopted Budget	0004	900,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,838,950.00

Budget Uses

Expenditure Budget	0002	1,838,950.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	467,212.15
Operating Reserve	0961	367,790.00
Unreserved Fund Balance Reappropriated	0970	99,422.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,739,527.85
Total Estimated Revenues to Fund Adopted Budget	0004	1,838,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	1,516,189.00

Budget Uses

Expenditure Budget	0002	1,516,189.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	582,002.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	582,002.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,348.62
District Tax Levy	1110	924,837.98
District Mills	999	16.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,516,189.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,052.28

Budget Uses

Expenditure Budget	0002	6,052.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,052.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,052.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,052.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

1

Taxable Value		57,802,410.00
Adopted Budget	0001	2,744,316.00

Budget Uses

Expenditure Budget	0002	2,744,316.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	220,907.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	35,449.00
Unreserved Fund Balance Reappropriated	0970	185,458.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,558,857.09
Jurisdiction Mills	999	44.27
Total Estimated Revenues to Fund Adopted Budget	0004	2,744,316.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/30/2019	06/30/2040	32,000,000.00	27,515,000.00	1,200,000.00	1,149,100.00	600.00
Elementary Bond	09/30/2021	06/30/2040	5,072,000.00	4,450,000.00	230,000.00	123,500.00	600.00
Total Bond Requirements							2,703,800.00

SIDs

Issue Type	Amount
Elementary	40,516.00
Total SID Requirements	40,516.00

Total Debt Service Requirements	0002	2,744,316.00

61 Building Reserve Fund

Adopted Budget		0001	494,584.00

Budget Uses

Expenditure Budget		0002	494,584.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	301,823.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	301,823.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.18
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	92,110.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	100,650.00	
District Tax Levy		1110	100,650.00
District Mills		999	1.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.74
Total Estimated Revenues to Fund Adopted Budget		0004	494,584.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	708	66,979,368

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,197,609.00	446,777.60	10%	7.21%	0.00	4,109,180.12	2,088,428.88	31.17
10 Transportation	475,351.00	95,070.20	20%	20.00%	25,575.88	86,908.20	362,866.92	5.42
11 Bus Depreciation Reserve	170,852.00	0.00	N/A	0.00%	1,363.03	0.97	169,488.00	2.53
13 Tuition	244,045.00		N/A		81,030.97	0.00	163,014.03	2.43
14 Retirement	967,685.00	193,537.00	20%	20.00%	59,372.96	908,312.04		
17 Adult Education	24,350.03	0.00	35%	0.00%	24,350.03	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,321.00	0.00	N/A	0.00%	75,480.88	4,840.12	0.00	0.00
29 Flexibility	50,950.00	0.00	N/A	0.00%	50,949.72	0.28	0.00	0.00
61 Building Reserve	541,596.00	0.00	N/A	0.00%	450,695.24	36,850.76	54,050.00	0.81
Total of All Funds	8,752,759.03	735,384.80			768,818.71	5,146,092.49	2,837,847.83	42.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBIA FALLS HS 9-12 708

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,578,771.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	185,895.58
D.	At Risk Student	(I-D)	19,659.06
E.	Indian Education For All	(I-E)	16,928.28
F.	American Indian Achievement Gap	(I-F)	8,225.00
G.	Data For Achievement	(I-G)	16,206.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	162,011.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	75,938.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	690
B.	BASE Budget Limit	(II-B)	4,854,154.12
C.	Maximum Budget Limit	(II-C)	6,052,520.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,108,627.88
E.	Adopted Budget	(II-E)	5,962,782.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,088,981.37
H.	Maximum Budget Limit	(II-H)	6,340,001.08
I.	Highest Budget Without a Vote	(II-I)	6,197,609.86
J.	Highest Budget	(II-J)	6,340,001.08
K.	Highest Voted Amount	(II-K)	142,391.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,197,609.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		446,777.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		446,777.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,197,609.00
1.	BASE Budget Limit	(V-A1)	5,088,981.37	
2.	Over-BASE Budget	(V-A2)	1,108,627.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,578,771.61
1.	Direct State Aid Paid By State	(V-B1)	2,578,771.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		185,895.58
D.	At Risk Student	(V-D)		19,659.06
E.	Indian Education For All	(V-E)		16,928.28
F.	American Indian Achievement Gap	(V-F)		8,225.00
G.	Data For Achievement	(V-G)		16,206.12
H.	Special Education Allowable Cost Payment	(V-H)		162,011.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,269.39
1.	Actual Non-Levy Revenue	(V-J1)	11,269.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,090,014.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,110,213.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	979,801.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,088,981.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,108,627.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,108,627.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.62
U.	Over-BASE Mills	(V-U)		16.55
1.	District Property Tax Levy Mills	(V-U1)	16.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	6,197,609.00

Budget Uses

Expenditure Budget	0002	6,197,609.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,578,771.61
Quality Educator	3111	185,895.58
At Risk Student	3112	19,659.06
Indian Education For All	3113	16,928.28
American Indian Achievement Gap	3114	8,225.00
State Special Education Allowable Cost Payment to Districts	3115	162,011.52
Data For Achievement	3116	16,206.12
State - Guaranteed Tax Base Aid	3120	1,110,213.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,748.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,520.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	979,801.25		
Over-BASE Levy	1110(c)	1,108,627.63		
District Tax Levy			1110	2,088,428.88
Total Estimated Revenues to Fund Adopted Budget			0004	6,197,609.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	475,351.00

Budget Uses

Expenditure Budget	0002	475,351.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,007.45
Contingency	0006	7,900.75
Over-Schedule	0011	388,442.80
Fund Balance for Budget	TFS48	120,646.08
Operating Reserve	0961	95,070.20
Unreserved Fund Balance Reappropriated	0970	25,575.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,454.10
State - On-Schedule Transportation Reimbursement	3210	43,454.10
District Tax Levy	1110	362,866.92
District Mills	999	5.42
Total Estimated Revenues to Fund Adopted Budget	0004	475,351.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	170,852.00

Budget Uses

Expenditure Budget	0002	170,852.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,363.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,363.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.97
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	169,488.00
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	170,852.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6506 - Propane DEQ Grant	2023	37,125.00	0.00	7,425.00	7,425.00
6507 - Propane DEQ Grant	2023	37,125.00	0.00	7,425.00	647.08
6513 - 14 passenger activity bus	2023	61,750.00	0.00	12,350.00	0.00
6514 - 28 passenger SPED	2023	35,235.00	0.00	7,047.00	0.00
6497	2022	43,527.00	8,433.48	8,705.40	8,705.40
6498	2022	43,527.00	0.00	8,705.40	8,705.40
6487	2021	67,800.00	27,120.00	13,560.00	13,560.00
6488	2021	40,458.00	16,183.20	8,091.60	8,091.60
6489	2021	40,458.00	16,183.20	8,091.60	8,091.60
6480	2020	40,301.00	24,180.60	8,060.20	8,060.20
6481	2020	40,301.00	24,180.60	8,060.20	8,060.20
6475 - Activity Bus	2019	118,859.00	74,922.82	23,771.80	23,771.80
6476 - 2019 Route Bus	2019	44,220.00	26,532.00	8,844.00	8,844.00
6461	2018	43,147.50	34,518.00	8,629.50	8,629.50
6462	2018	43,147.50	34,518.00	8,629.50	8,629.50
6456	2017	43,148.00	34,518.40	8,629.60	8,629.60
6457	2017	43,148.00	34,518.40	8,629.60	8,629.60
6443	2016	43,065.00	60,291.00	8,613.00	4,306.50
6444	2016	43,065.00	60,291.00	8,613.00	4,306.50
6449	2016	111,972.62	114,282.34	22,394.52	22,394.52
6432	2015	42,174.00	63,261.00	N/A	NA
6415	2013	42,999.00	64,498.50	N/A	NA
6200	2010	40,557.00	60,835.50	N/A	NA
6201	2010	106,349.00	159,523.50	N/A	NA
6126	2009	36,630.00	54,945.00	N/A	NA
6127	2009	36,630.00	54,945.00	N/A	NA
6128	2009	38,016.00	57,024.00	N/A	NA
6074-Activity	2008	93,609.00	140,413.50	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
6076	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	705.00	1,057.50	N/A	NA
Total					169,488.00

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13 Tuition Fund

Adopted Budget	0001	244,045.00

Budget Uses

Expenditure Budget	0002	244,045.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,030.97
Unreserved Fund Balance Reappropriated	0970	81,030.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	163,014.03
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	244,045.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	967,685.00

Budget Uses

Expenditure Budget	0002	967,685.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	252,909.96
Operating Reserve	0961	193,537.00
Unreserved Fund Balance Reappropriated	0970	59,372.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	908,312.04
Total Estimated Revenues to Fund Adopted Budget	0004	967,685.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	24,350.03

Budget Uses

Expenditure Budget	0002	24,350.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,350.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,350.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,350.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,321.00

Budget Uses

Expenditure Budget	0002	80,321.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,480.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,480.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.47
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,839.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,321.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	50,950.00

Budget Uses

Expenditure Budget	0002	50,950.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,949.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,949.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	541,596.00

Budget Uses

Expenditure Budget		0002	541,596.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	450,695.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	450,695.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.76
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,850.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	54,050.00	
District Tax Levy		1110	54,050.00
District Mills		999	0.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.81
Total Estimated Revenues to Fund Adopted Budget		0004	541,596.00

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	492	N/A	31,490,473

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,621,812.39	282,943.29	10%	7.81%	0.00	2,150,013.48	1,471,798.91	46.74
10 Transportation	295,000.00	26,518.31	20%	8.99%	0.00	103,008.91	191,991.09	6.10
11 Bus Depreciation Reserve	627,397.82	30,000.00	N/A	4.78%	549,267.82	0.00	78,130.00	2.48
13 Tuition	85,000.00		N/A		10,939.72	0.00	74,060.28	2.35
14 Retirement	572,793.91	114,558.78	20%	20.00%	85,463.09	487,330.82		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	103,446.35	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,924.35	0.00	N/A	0.00%	19,020.28	2,904.07	0.00	0.00
29 Flexibility	3,808.11	0.00	N/A	0.00%	3,808.11	0.00	0.00	0.00
61 Building Reserve	24,275.99	0.00	N/A	0.00%	24,275.99	0.00	0.00	0.00
Total of All Funds	5,282,012.57	464,520.38			796,221.36	2,743,257.28	1,815,980.28	57.67

50 Debt Service **Tax Jurisdiction**								
6000963	887,250.00	34,988.84	20-9-438	3.94%	0.00	0.00	887,250.00	28.18

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBUS K-6	383
M1	COLUMBUS 7-8	109

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,505,562.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	130,765.22
D.	At Risk Student	(I-D)	8,495.34
E.	Indian Education For All	(I-E)	11,763.72
F.	American Indian Achievement Gap	(I-F)	3,290.00
G.	Data For Achievement	(I-G)	11,261.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	131,054.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,288.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,607.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	500
B.	BASE Budget Limit	(II-B)	3,019,984.30
C.	Maximum Budget Limit	(II-C)	3,776,722.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	568,124.30
E.	Adopted Budget	(II-E)	3,588,108.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,053,688.09
H.	Maximum Budget Limit	(II-H)	3,821,124.20
I.	Highest Budget Without a Vote	(II-I)	3,621,812.39
J.	Highest Budget	(II-J)	3,821,124.20
K.	Highest Voted Amount	(II-K)	199,311.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,621,812.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		282,943.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		282,943.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,621,812.39
1.	BASE Budget Limit	(V-A1)	3,053,688.09	
2.	Over-BASE Budget	(V-A2)	568,124.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,505,562.78
1.	Direct State Aid Paid By State	(V-B1)	1,505,562.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		130,765.22
D.	At Risk Student	(V-D)		8,495.34
E.	Indian Education For All	(V-E)		11,763.72
F.	American Indian Achievement Gap	(V-F)		3,290.00
G.	Data For Achievement	(V-G)		11,261.88
H.	Special Education Allowable Cost Payment	(V-H)		131,054.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,698.72
1.	Actual Non-Levy Revenue	(V-J1)	14,698.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,236,795.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	333,120.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	903,674.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,053,688.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		568,124.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		568,124.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.70
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.04
1.	District Property Tax Levy Mills	(V-U1)	18.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	3,621,812.39

Budget Uses

Expenditure Budget	0002	3,621,812.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,505,562.78
Quality Educator	3111	130,765.22
At Risk Student	3112	8,495.34
Indian Education For All	3113	11,763.72
American Indian Achievement Gap	3114	3,290.00
State Special Education Allowable Cost Payment to Districts	3115	131,054.92
Data For Achievement	3116	11,261.88
State - Guaranteed Tax Base Aid	3120	333,120.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,221.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	476.95
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	903,674.61		
Over-BASE Levy	1110(c)	568,124.30		
District Tax Levy			1110	1,471,798.91
Total Estimated Revenues to Fund Adopted Budget			0004	3,621,812.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	93,644.46
Contingency	0006	9,364.45
Over-Schedule	0011	191,991.09
Fund Balance for Budget	TFS48	26,518.31
Operating Reserve	0961	26,518.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	51,504.45
State - On-Schedule Transportation Reimbursement	3210	51,504.46
District Tax Levy	1110	191,991.09
District Mills	999	6.10
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	627,397.82

Budget Uses

Expenditure Budget	0002	627,397.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	579,267.82
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	549,267.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	78,130.00
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	627,397.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird RE 84 Passenger	2022	68,000.00	5,000.00	13,600.00	13,600.00
2023 Bluebird 84 Passenger	2022	58,625.00	5,000.00	11,725.00	11,725.00
2019 Bluebird 84 Passenger All American	2019	51,250.00	35,750.00	10,250.00	10,250.00
2020 Bluebird 84 Passenger All American	2019	49,500.00	39,600.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	48,800.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	55,000.00	10,000.00	10,000.00
2017 All American	2016	58,525.00	75,230.00	11,705.00	11,705.00
2016 Bluebird 84 Passenger	2015	53,750.00	80,625.00	N/A	NA
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2013 Bluebird 72 Passenger	2012	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	84,900.00	127,350.00	N/A	NA
Total					78,130.00

13 Tuition Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,939.72
Unreserved Fund Balance Reappropriated	0970	10,939.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	74,060.28
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	572,793.91

Budget Uses

Expenditure Budget	0002	572,793.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,021.87
Operating Reserve	0961	114,558.78
Unreserved Fund Balance Reappropriated	0970	85,463.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	487,330.82
Total Estimated Revenues to Fund Adopted Budget	0004	572,793.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,946.35
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	103,446.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	73,446.35

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,924.35

Budget Uses

Expenditure Budget	0002	21,924.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,020.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,020.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,904.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,924.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,808.11

Budget Uses

Expenditure Budget	0002	3,808.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,808.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,808.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,808.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

6000963

Taxable Value		31,490,473.00
Adopted Budget	0001	887,250.00

Budget Uses

Expenditure Budget	0002	887,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,988.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	34,988.84
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	887,250.00
Jurisdiction Mills	999	28.18
Total Estimated Revenues to Fund Adopted Budget	0004	887,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	11,265,000.00	9,440,000.00	430,000.00	456,750.00	500.00
Total Bond Requirements							887,250.00
Total Debt Service Requirements						0002	887,250.00

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61 Building Reserve Fund

Adopted Budget		0001	24,275.99

Budget Uses

Expenditure Budget		0002	24,275.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,275.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,275.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	24,275.99

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	250	29,869,629

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,382,249.31	169,393.65	10%	7.11%	0.00	1,482,090.54	900,158.77	30.14
10 Transportation	165,000.00	33,000.00	20%	20.00%	96,905.65	55,466.33	12,628.02	0.42
11 Bus Depreciation Reserve	497,190.64	30,000.00	N/A	6.03%	419,060.64	0.00	78,130.00	2.62
13 Tuition	75,000.00		N/A		5,430.05	0.00	69,569.95	2.33
14 Retirement	396,956.12	79,391.22	20%	20.00%	83,522.77	313,433.35		
17 Adult Education	60,000.00	21,000.00	35%	35.00%	109,669.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,251.65	0.00	N/A	0.00%	11,340.70	1,910.95	0.00	0.00
29 Flexibility	35,291.05	0.00	N/A	0.00%	35,291.05	0.00	0.00	0.00
61 Building Reserve	34,901.25	0.00	N/A	0.00%	34,901.25	0.00	0.00	0.00
Total of All Funds	3,659,840.02	332,784.87			796,121.73	1,852,901.17	1,060,486.74	35.51

50 Debt Service **Tax Jurisdiction**								
6000963	302,750.00	44,199.93	20-9-438	14.60%	0.00	0.00	302,750.00	10.14

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBUS HS 9-12 250

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,022,700.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,690.28
D.	At Risk Student	(I-D)	2,612.77
E.	Indian Education For All	(I-E)	5,977.50
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	5,722.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,551.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,850.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,976.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	240
B.	BASE Budget Limit	(II-B)	1,887,795.55
C.	Maximum Budget Limit	(II-C)	2,362,201.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,848.01
E.	Adopted Budget	(II-E)	2,260,643.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,009,401.30
H.	Maximum Budget Limit	(II-H)	2,515,226.19
I.	Highest Budget Without a Vote	(II-I)	2,382,249.31
J.	Highest Budget	(II-J)	2,515,226.19
K.	Highest Voted Amount	(II-K)	132,976.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,382,249.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,393.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		169,393.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,382,249.31
1.	BASE Budget Limit	(V-A1)	2,009,401.30	
2.	Over-BASE Budget	(V-A2)	372,848.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,022,700.46
1.	Direct State Aid Paid By State	(V-B1)	1,022,700.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,690.28
D.	At Risk Student	(V-D)		2,612.77
E.	Indian Education For All	(V-E)		5,977.50
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		5,722.50
H.	Special Education Allowable Cost Payment	(V-H)		67,551.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,689.55
1.	Actual Non-Levy Revenue	(V-J1)	12,689.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		827,106.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	299,796.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	527,310.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,009,401.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,848.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		372,848.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.66
U.	Over-BASE Mills	(V-U)		12.48
1.	District Property Tax Levy Mills	(V-U1)	12.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	2,382,249.31

Budget Uses

Expenditure Budget	0002	2,382,249.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,022,700.46
Quality Educator	3111	62,690.28
At Risk Student	3112	2,612.77
Indian Education For All	3113	5,977.50
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	67,551.32
Data For Achievement	3116	5,722.50
State - Guaranteed Tax Base Aid	3120	299,796.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,803.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	885.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	527,310.76		
Over-BASE Levy	1110(c)	372,848.01		
District Tax Levy			1110	900,158.77
Total Estimated Revenues to Fund Adopted Budget			0004	2,382,249.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,423.94
Contingency	0006	5,042.39
Over-Schedule	0011	109,533.67
Fund Balance for Budget	TFS48	129,905.65
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	96,905.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,733.16
State - On-Schedule Transportation Reimbursement	3210	27,733.17
District Tax Levy	1110	12,628.02
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	497,190.64

Budget Uses

Expenditure Budget	0002	497,190.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	449,060.64
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	419,060.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	78,130.00
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	497,190.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird RE 84 Passenger	2022	68,000.00	5,000.00	13,600.00	13,600.00
23 Bluebird 84 Passenger	2022	58,625.00	5,000.00	11,725.00	11,725.00
2019 Blue Bird 84 Passenger All American	2019	51,250.00	35,750.00	10,250.00	10,250.00
2020 Blue Bird 84 Passenger All American	2019	49,500.00	39,600.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	48,800.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	55,000.00	10,000.00	10,000.00
2017 Bluebird All American	2016	58,525.00	75,230.00	11,705.00	11,705.00
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2013 Bluebird 72 Passenger	2012	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	89,400.00	134,100.00	N/A	NA
Total					78,130.00

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13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,430.05
Unreserved Fund Balance Reappropriated	0970	5,430.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	69,569.95
District Mills	999	2.33
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	396,956.12

Budget Uses

Expenditure Budget	0002	396,956.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	162,913.99
Operating Reserve	0961	79,391.22
Unreserved Fund Balance Reappropriated	0970	83,522.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	313,433.35
Total Estimated Revenues to Fund Adopted Budget	0004	396,956.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,669.62
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	109,669.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	49,669.62

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,251.65

Budget Uses

Expenditure Budget	0002	13,251.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,340.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,340.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,910.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,251.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,291.05

Budget Uses

Expenditure Budget	0002	35,291.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,291.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,291.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,291.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

6000963

Taxable Value		29,869,629.00
Adopted Budget	0001	302,750.00

Budget Uses

Expenditure Budget	0002	302,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,199.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	44,199.93
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	302,750.00
Jurisdiction Mills	999	10.14
Total Estimated Revenues to Fund Adopted Budget	0004	302,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	02/26/2019	06/30/2039	4,135,000.00	3,395,000.00	165,000.00	137,250.00	500.00
Total Bond Requirements							302,750.00
Total Debt Service Requirements						0002	302,750.00

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61 Building Reserve Fund

Adopted Budget		0001	34,901.25

Budget Uses

Expenditure Budget		0002	34,901.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	34,901.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	34,901.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	34,901.25

Budget Report
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0674 Conrad Elem

Submit ID: 0674-86717569

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 354	N/A	11,178,972

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Erik Eneboe

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

37 Pondera

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,754,558.56	275,455.86	10%	10.00%	42,701.20	1,876,155.82	835,701.54	74.77
10 Transportation	210,000.00	5,461.26	20%	2.60%	0.00	83,976.00	126,024.00	11.27
11 Bus Depreciation Reserve	491,357.09	0.00	N/A	0.00%	451,357.09	0.00	40,000.00	3.58
13 Tuition	50,000.00		N/A		51,056.70	0.00	0.00	0.00
14 Retirement	385,000.00	7,784.29	20%	2.02%	0.00	385,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,228.99	0.00	N/A	0.00%	15,124.26	2,104.73	0.00	0.00
29 Flexibility	1,029,307.19	0.00	N/A	0.00%	1,023,813.79	5,493.40	0.00	0.00
61 Building Reserve	528,466.47	0.00	N/A	0.00%	428,466.47	0.00	100,000.00	8.95
Total of All Funds	5,465,918.30	288,701.41			2,012,519.51	2,352,729.95	1,101,725.54	98.57

50 Debt Service Tax Jurisdiction								
10E	326,125.00	0.00	20-9-438	0.00%	158,789.18	0.00	167,335.82	14.97

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CONRAD K-6	277 *
M1	CONRAD 7-8	77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,101,964.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	123,440.66
D.	At Risk Student	(I-D)	13,735.38
E.	Indian Education For All	(I-E)	8,464.14
F.	American Indian Achievement Gap	(I-F)	3,525.00
G.	Data For Achievement	(I-G)	8,103.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,590.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,195.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,019.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	365
B.	BASE Budget Limit	(II-B)	2,226,767.74
C.	Maximum Budget Limit	(II-C)	2,769,150.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,389.76
E.	Adopted Budget	(II-E)	2,768,157.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,213,168.80
H.	Maximum Budget Limit	(II-H)	2,749,889.32
I.	Highest Budget Without a Vote	(II-I)	2,754,558.56
J.	Highest Budget	(II-J)	2,772,882.89
K.	Highest Voted Amount	(II-K)	18,324.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,754,558.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		275,455.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,701.20
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	42,701.20	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		318,157.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,754,558.56
1.	BASE Budget Limit	(V-A1)	2,213,168.80	
2.	Over-BASE Budget	(V-A2)	541,389.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,101,964.43
1.	Direct State Aid Paid By State	(V-B1)	1,101,964.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		123,440.66
D.	At Risk Student	(V-D)		13,735.38
E.	Indian Education For All	(V-E)		8,464.14
F.	American Indian Achievement Gap	(V-F)		3,525.00
G.	Data For Achievement	(V-G)		8,103.06
H.	Special Education Allowable Cost Payment	(V-H)		54,590.34
I.	Remaining Fund Balance Available	(V-I)		42,701.20
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,692.35
1.	Actual Non-Levy Revenue	(V-J1)	8,692.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		847,952.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	553,640.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	294,311.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,213,168.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,389.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,389.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.43
1.	District Property Tax Levy Mills	(V-U1)	48.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	2,754,558.56

Budget Uses

Expenditure Budget	0002	2,754,558.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,701.20
Direct State Aid	3110	1,101,964.43
Quality Educator	3111	123,440.66
At Risk Student	3112	13,735.38
Indian Education For All	3113	8,464.14
American Indian Achievement Gap	3114	3,525.00
State Special Education Allowable Cost Payment to Districts	3115	54,590.34
Data For Achievement	3116	8,103.06
State - Guaranteed Tax Base Aid	3120	553,640.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,133.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	558.52
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	294,311.78		
Over-BASE Levy	1110(c)	541,389.76		
District Tax Levy			1110	835,701.54
Total Estimated Revenues to Fund Adopted Budget			0004	2,754,558.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,976.00
Contingency	0006	5,000.00
Over-Schedule	0011	126,024.00
Fund Balance for Budget	TFS48	5,461.26
Operating Reserve	0961	5,461.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	41,988.00
State - On-Schedule Transportation Reimbursement	3210	41,988.00
District Tax Levy	1110	126,024.00
District Mills	999	11.27
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	491,357.09

Budget Uses

Expenditure Budget	0002	491,357.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	451,357.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	451,357.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	3.58
Total Estimated Revenues to Fund Adopted Budget	0004	491,357.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA52555498 2022 BLUEBIRD - BUS 6	2022	70,320.00	5,000.00	14,064.00	1,000.00
AA5255549 2022 BLUEBIRD - BUS 1	2021	70,320.00	5,000.00	14,064.00	1,000.00
AA4310238 BLUEBIRD SCHOOL BUS 2020	2019	107,250.00	17,500.00	21,450.00	3,000.00
BLUEBIRD 2019 53 PASSANGER	2018	96,700.00	17,500.00	19,340.00	15,000.00
2008 MCI J4500	2013	355,000.00	130,450.00	71,000.00	20,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	73,000.00	18,400.00	0.00
G941503 BLUEBIRD 2008	2008	71,950.00	58,000.00	14,390.00	0.00
H006846 MCI 2003	2008	275,000.00	197,500.00	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	71,749.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	59,501.50	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	60,000.00	12,395.60	0.00
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,056.70
Unreserved Fund Balance Reappropriated	0970	51,056.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,056.70

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14 Retirement Fund

Adopted Budget	0001	385,000.00

Budget Uses

Expenditure Budget	0002	385,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,784.29
Operating Reserve	0961	7,784.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	385,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	385,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,228.99

Budget Uses

Expenditure Budget	0002	17,228.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,124.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,124.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,104.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,228.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,029,307.19

Budget Uses

Expenditure Budget	0002	1,029,307.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,023,813.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,023,813.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,493.40
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,029,307.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

10E

Taxable Value		11,178,972.00
Adopted Budget	0001	326,125.00

Budget Uses

Expenditure Budget	0002	163,125.00
Add To Fund Balance	0003	163,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,789.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,789.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	167,335.82
Jurisdiction Mills	999	14.97
Total Estimated Revenues to Fund Adopted Budget	0004	326,125.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	07/07/2016	06/30/2028	1,360,000.00	590,000.00	135,000.00	22,625.00	500.00
Total Bond Requirements							158,125.00

SIDs

Issue Type	Amount
Elementary	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	163,125.00

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61 Building Reserve Fund

Adopted Budget		0001	528,466.47

Budget Uses

Expenditure Budget		0002	528,466.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	428,466.47
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	428,466.47
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	8.95
Building Reserve Voted Mills		0134	8.95
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	528,466.47

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	1,000,000.00	10	612	500,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2024

37 Pondera

0675 Conrad H S

Submit ID: 0675-45303203

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	154	11,578,110

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Erik Eneboe

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

37 Pondera

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,812,043.95	181,204.40	10%	10.00%	9,564.38	1,147,294.25	655,185.32	56.59
10 Transportation	160,000.00	11,695.89	20%	7.31%	0.00	56,150.00	103,850.00	8.97
11 Bus Depreciation Reserve	463,569.27	0.00	N/A	0.00%	423,569.27	0.00	40,000.00	3.45
13 Tuition	50,000.00		N/A		45,085.82	0.00	4,914.18	0.42
14 Retirement	250,000.00	10,318.96	20%	4.13%	0.00	250,000.00		
17 Adult Education	50,000.00	0.00	35%	0.00%	51,420.01	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,884.24	0.00	N/A	0.00%	25,600.18	1,284.06	0.00	0.00
29 Flexibility	675,692.32	0.00	N/A	0.00%	653,490.62	22,201.70	0.00	0.00
61 Building Reserve	305,948.45	0.00	N/A	0.00%	305,948.45	0.00	0.00	0.00
Total of All Funds	3,794,138.23	203,219.25			1,514,678.73	1,476,930.01	803,949.50	69.43

50 Debt Service Tax Jurisdiction								
10 HS	589,200.00	0.00	20-9-438	0.00%	277,464.20	0.00	311,735.80	26.92

Budget Report
FY 2024

37 Pondera

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CONRAD HS 9-12 154

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	690,593.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,913.94
D.	At Risk Student	(I-D)	3,360.60
E.	Indian Education For All	(I-E)	3,682.14
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	3,525.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,876.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,915.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,745.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	1,254,792.91
C.	Maximum Budget Limit	(II-C)	1,559,609.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	490,523.39
E.	Adopted Budget	(II-E)	1,745,316.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,350,212.43
H.	Maximum Budget Limit	(II-H)	1,678,278.34
I.	Highest Budget Without a Vote	(II-I)	1,812,043.95
J.	Highest Budget	(II-J)	1,812,043.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,812,043.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		181,204.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,564.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,564.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		190,768.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,812,043.95
1.	BASE Budget Limit	(V-A1)	1,350,212.43	
2.	Over-BASE Budget	(V-A2)	461,831.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		690,593.77
1.	Direct State Aid Paid By State	(V-B1)	690,593.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,913.94
D.	At Risk Student	(V-D)		3,360.60
E.	Indian Education For All	(V-E)		3,682.14
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		3,525.06
H.	Special Education Allowable Cost Payment	(V-H)		23,876.75
I.	Remaining Fund Balance Available	(V-I)		9,564.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,985.24
1.	Actual Non-Levy Revenue	(V-J1)	3,985.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		544,535.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	351,181.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	193,353.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,350,212.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		461,831.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		461,831.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.70
U.	Over-BASE Mills	(V-U)		39.89
1.	District Property Tax Levy Mills	(V-U1)	39.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

37 Pondera

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01 General Fund

Adopted Budget	0001	1,812,043.95

Budget Uses

Expenditure Budget	0002	1,812,043.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,564.38
Direct State Aid	3110	690,593.77
Quality Educator	3111	65,913.94
At Risk Student	3112	3,360.60
Indian Education For All	3113	3,682.14
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	23,876.75
Data For Achievement	3116	3,525.06
State - Guaranteed Tax Base Aid	3120	351,181.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,295.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	223.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	465.92
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	193,353.80		
Over-BASE Levy	1110(c)	461,831.52		
District Tax Levy			1110	655,185.32
Total Estimated Revenues to Fund Adopted Budget			0004	1,812,043.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,650.00
Contingency	0006	3,500.00
Over-Schedule	0011	103,850.00
Fund Balance for Budget	TFS48	11,695.89
Operating Reserve	0961	11,695.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,075.00
State - On-Schedule Transportation Reimbursement	3210	28,075.00
District Tax Levy	1110	103,850.00
District Mills	999	8.97
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	463,569.27

Budget Uses

Expenditure Budget	0002	463,569.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	423,569.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	423,569.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	3.45
Total Estimated Revenues to Fund Adopted Budget	0004	463,569.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA5255549 2022 BLUEBIRD - BUS 1	2022	46,880.00	5,000.00	9,376.00	5,000.00
AA5255548 2022 BLUEBIRD - BUS 6	2021	46,880.00	5,000.00	9,376.00	5,000.00
BLUEBIRD AA4310238	2019	107,250.00	15,000.00	21,450.00	5,000.00
2019 BLUEBIRD 53 PASSENGER	2018	96,700.00	10,000.00	19,340.00	5,000.00
2008 MCI J4500	2013	355,000.00	140,000.00	71,000.00	20,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	65,000.00	18,400.00	0.00
G941503 BLUEBIRD ALL AMERICAN	2008	71,950.00	50,000.00	14,390.00	0.00
H006846 2003 MCI	2008	275,000.00	131,474.79	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	44,501.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	54,001.00	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	57,001.70	12,395.60	0.00
Total					40,000.00

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13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,085.82
Unreserved Fund Balance Reappropriated	0970	45,085.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,914.18
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,318.96
Operating Reserve	0961	10,318.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	250,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,420.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,420.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,420.01

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,884.24

Budget Uses

Expenditure Budget	0002	26,884.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,600.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,600.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,284.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,884.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	675,692.32

Budget Uses

Expenditure Budget	0002	675,692.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	653,490.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	653,490.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	22,201.70
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	675,692.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

10 HS

Taxable Value		11,578,110.00
Adopted Budget	0001	589,200.00

Budget Uses

Expenditure Budget	0002	302,200.00
Add To Fund Balance	0003	287,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	277,464.20
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	277,464.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	311,735.80
Jurisdiction Mills	999	26.92
Total Estimated Revenues to Fund Adopted Budget	0004	589,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	07/07/2016	06/30/2028	2,510,000.00	1,080,000.00	255,000.00	41,700.00	500.00
Total Bond Requirements							297,200.00

SIDs

Issue Type	Amount
High School	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	302,200.00

61 Building Reserve Fund

Adopted Budget		0001	305,948.45

Budget Uses

Expenditure Budget		0002	305,948.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	305,948.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	305,948.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	305,948.45

Budget Report
FY 2024

34 Park

0617 Cooke City Elem

Submit ID: 0617-96971522

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	3,472,335

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Joelle Passerello

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
34 Park
0617 Cooke City Elem

Submit ID: 0617-96971522

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,695.27	5,824.26	10%	5.73%	0.00	51,560.02	50,135.25	14.44
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,189.84	20%	18.25%	0.00	12,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	179.49	0.00	N/A	0.00%	95.69	83.80	0.00	0.00
29 Flexibility	4,167.59	0.00	N/A	0.00%	4,167.59	0.00	0.00	0.00
61 Building Reserve	295.88	0.00	N/A	0.00%	295.88	0.00	0.00	0.00
Total of All Funds	118,338.23	8,014.10			4,559.16	63,643.82	50,135.25	14.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

34 Park

0617 Cooke City Elem

Submit ID: 0617-96971522

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COOKE CITY K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,745.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	167.37
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	160.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,685.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	359.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	88,680.97
C.	Maximum Budget Limit	(II-C)	109,936.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	13,580.85
E.	Adopted Budget	(II-E)	102,261.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	88,114.42
H.	Maximum Budget Limit	(II-H)	109,962.14
I.	Highest Budget Without a Vote	(II-I)	101,695.27
J.	Highest Budget	(II-J)	109,962.14
K.	Highest Voted Amount	(II-K)	8,266.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,695.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,824.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,824.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,695.27
1.	BASE Budget Limit	(V-A1)	88,114.42	
2.	Over-BASE Budget	(V-A2)	13,580.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,745.95
1.	Direct State Aid Paid By State	(V-B1)	44,745.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		167.37
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		160.23
H.	Special Education Allowable Cost Payment	(V-H)		2,685.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,554.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,554.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		88,114.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		13,580.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,580.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.91
1.	District Property Tax Levy Mills	(V-U1)	3.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

34 Park

0617 Cooke City Elem

Submit ID: 0617-96971522

01 General Fund

Adopted Budget	0001	101,695.27

Budget Uses

Expenditure Budget	0002	101,695.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	44,745.95
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	167.37
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	2,685.47
Data For Achievement	3116	160.23
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,554.40		
Over-BASE Levy	1110(c)	13,580.85		
District Tax Levy			1110	50,135.25
Total Estimated Revenues to Fund Adopted Budget			0004	101,695.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park

Submit ID: 0617-96971522

0617 Cooke City Elem

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,189.84
Operating Reserve	0961	2,189.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	179.49

Budget Uses

Expenditure Budget	0002	179.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	83.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park

Submit ID: 0617-96971522

0617 Cooke City Elem

29 Flexibility Fund

Adopted Budget	0001	4,167.59

Budget Uses

Expenditure Budget	0002	4,167.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,167.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,167.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,167.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

0617 Cooke City Elem

Submit ID: 0617-96971522

61 Building Reserve Fund

Adopted Budget		0001	295.88

Budget Uses

Expenditure Budget		0002	295.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	295.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	295.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	295.88

Budget Report
FY 2024

41 Ravalli

Submit ID: 0731-72959586

0731 Corvallis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	884	497	25,931,419

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jolene Tollenaar

(Signature) (Date)

Chairperson, School Trustees: Dan Wolsky

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

41 Ravalli

Submit ID: 0731-72959586

0731 Corvallis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,653,117.77	965,311.78	10%	10.00%	0.00	7,938,581.60	1,714,536.17	66.09
10 Transportation	949,520.00	152,239.66	20%	16.03%	0.00	185,955.59	763,564.41	29.45
11 Bus Depreciation Reserve	585,261.87	0.00	N/A	0.00%	310,051.62	0.00	275,210.25	10.61
13 Tuition	276,694.00		N/A		0.00	0.00	276,694.00	10.67
14 Retirement	1,439,705.00	287,941.00	20%	20.00%	150,104.44	1,289,600.56		
17 Adult Education	51,366.00	17,978.10	35%	35.00%	51,365.87	0.00	0.13	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127,134.01	0.00	N/A	0.00%	68,514.94	8,619.07	50,000.00	1.93
29 Flexibility	337,453.61	0.00	N/A	0.00%	81,622.76	255,830.85	0.00	0.00
61 Building Reserve	580,782.51	0.00	N/A	0.00%	398,415.69	97,053.82	85,313.00	3.29
Total of All Funds	14,001,034.77	1,423,470.54			1,060,075.32	9,775,641.49	3,165,317.96	122.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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0731 Corvallis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CORVALLIS K-6	663
M1	CORVALLIS 7-8	221
H1	CORVALLIS HS 9-12	497

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,529,015.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	400,461.80
D.	At Risk Student	(I-D)	38,396.06
E.	Indian Education For All	(I-E)	33,019.71
F.	American Indian Achievement Gap	(I-F)	11,515.00
G.	Data For Achievement	(I-G)	31,611.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	316,066.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	52,484.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	71,533.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,387
B.	BASE Budget Limit	(II-B)	8,871,432.40
C.	Maximum Budget Limit	(II-C)	11,018,274.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	590,000.00
E.	Adopted Budget	(II-E)	9,461,432.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,063,117.77
H.	Maximum Budget Limit	(II-H)	11,279,163.04
I.	Highest Budget Without a Vote	(II-I)	9,653,117.77
J.	Highest Budget	(II-J)	11,279,163.04
K.	Highest Voted Amount	(II-K)	1,626,045.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,653,117.77

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		965,311.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		965,311.78

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	200,390.79	115,676.20	316,066.99
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	80,156.32	46,270.48	126,426.80

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	217,547.00	343,483.00	561,030.00
F.	100% Of Per Student Entitlement	5,736,143.40	3,834,852.00	9,570,995.40
		5,953,690.40	4,178,335.00	10,132,025.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,101,652.71	1,474,952.26	3,576,604.97
H.	Special Education in BASE@40%	80,156.32	46,270.48	126,426.80
I.	Subsidized BASE Amount	2,181,809.03	1,521,222.74	3,703,031.77
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,653,117.77
1.	BASE Budget Limit	(V-A1)	9,063,117.77	
2.	Over-BASE Budget	(V-A2)	590,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,529,015.36
1.	Direct State Aid Paid By State	(V-B1)	4,529,015.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		400,461.80
D.	At Risk Student	(V-D)		38,396.06
E.	Indian Education For All	(V-E)		33,019.71
F.	American Indian Achievement Gap	(V-F)		11,515.00
G.	Data For Achievement	(V-G)		31,611.09

H.	Special Education Allowable Cost Payment	(V-H)		316,066.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,817.57
1.	Actual Non-Levy Revenue	(V-J1)	7,817.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,695,214.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,570,678.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,124,536.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,063,117.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		590,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		590,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.80
T.	BASE Mills - High School	(V-T)		15.54
U.	Over-BASE Mills	(V-U)		22.75
1.	District Property Tax Levy Mills	(V-U1)	22.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0731 Corvallis K-12 Schools

01 General Fund

Adopted Budget	0001	9,653,117.77

Budget Uses

Expenditure Budget	0002	9,653,117.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,529,015.36
Quality Educator	3111	400,461.80
At Risk Student	3112	38,396.06
Indian Education For All	3113	33,019.71
American Indian Achievement Gap	3114	11,515.00
State Special Education Allowable Cost Payment to Districts	3115	316,066.99
Data For Achievement	3116	31,611.09
State - Guaranteed Tax Base Aid	3120	2,570,678.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,817.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,124,536.17		
Over-BASE Levy	1110(c)	590,000.00		
District Tax Levy			1110	1,714,536.17
Total Estimated Revenues to Fund Adopted Budget			0004	9,653,117.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	949,520.00

Budget Uses

Expenditure Budget	0002	949,520.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	145,800.54
Contingency	0006	14,580.05
Over-Schedule	0011	789,139.41
Fund Balance for Budget	TFS48	152,239.66
Operating Reserve	0961	152,239.66
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	25,575.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	80,190.29
State - On-Schedule Transportation Reimbursement	3210	80,190.30
District Tax Levy	1110	763,564.41
District Mills	999	29.45
Total Estimated Revenues to Fund Adopted Budget	0004	949,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	585,261.87

Budget Uses

Expenditure Budget	0002	585,261.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,051.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,051.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	275,210.25
District Mills	999	10.61
Total Estimated Revenues to Fund Adopted Budget	0004	585,261.87

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 Collins	2023	37,667.00	0.00	7,533.40	7,533.40
2011 Thomas	2023	100,000.00	0.00	20,000.00	20,000.00
2012 Thomas	2023	87,667.00	0.00	17,533.40	17,533.40
2012 Thomas #2	2023	87,666.00	0.00	17,533.20	17,533.20
2017 Starcraft Activity Bus	2023	85,195.00	0.00	17,039.00	0.00
2019 2020 Thomas	2023	116,678.00	0.00	23,335.60	23,335.60
2021 Thomas	2021	116,604.00	46,641.60	23,320.80	23,320.80
2021 Thomas 341TS	2021	116,604.00	46,641.60	23,320.80	23,320.80
2018 Thomas Built - Propane - 80 Passenger- DEQ paid $21,000	2018	90,949.00	54,568.60	18,189.80	18,189.80
2003 MCI J4500 Activity Bus - 54 Passenger	2017	120,000.00	73,140.50	24,000.00	24,000.00
2006 MCI E4500 Activity Bus - 50 Passanger	2017	160,000.00	94,612.60	32,000.00	32,000.00
2016 Bluebird Bus - 83 Passanger	2016	109,200.00	65,520.00	21,840.00	21,840.00
2013Chevrolet Micro Bird with 4x4 Conversion - 24 Passenger -Sped Bus	2014	74,700.00	31,946.30	14,940.00	14,940.00
2013 Bluebird Bus - 83 Passenger - 1/2 PAID BY DEQ ARRA	2012	52,182.25	31,309.35	10,436.45	10,436.45
2012 Bluebird 83 Passanger 1/2 paid by DEQ	2011	53,067.00	31,840.20	10,613.40	10,613.40
2012 Bluebird Bus 83 Passanger 1/2 paid by DEQ	2011	53,067.00	31,840.20	10,613.40	10,613.40
2006 Bluebird Bus - 84 Passanger	2006	79,673.00	119,509.50	N/A	NA
2004 Bluebird SPED bus 2- wheel drive	2004	65,566.00	98,349.00	N/A	NA
2000 Bluebird Bus	2000	74,682.00	112,023.00	N/A	NA
1999 Bluebird Bus	1999	84,584.00	126,876.00	N/A	NA
Total					275,210.25

13 Tuition Fund

Adopted Budget	0001	276,694.00

Budget Uses

Expenditure Budget	0002	276,694.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	276,694.00
District Mills	999	10.67
Total Estimated Revenues to Fund Adopted Budget	0004	276,694.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,439,705.00

Budget Uses

Expenditure Budget	0002	1,439,705.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	438,045.44
Operating Reserve	0961	287,941.00
Unreserved Fund Balance Reappropriated	0970	150,104.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,289,600.56
Total Estimated Revenues to Fund Adopted Budget	0004	1,439,705.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	51,366.00

Budget Uses

Expenditure Budget	0002	51,366.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,343.97
Operating Reserve	0961	17,978.10
Unreserved Fund Balance Reappropriated	0970	51,365.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.13
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,366.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	127,134.01

Budget Uses

Expenditure Budget	0002	127,134.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,514.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,514.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,619.07
District Tax Levy	1110	50,000.00
District Mills	999	1.93
Total Estimated Revenues to Fund Adopted Budget	0004	127,134.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	337,453.61

Budget Uses

Expenditure Budget	0002	337,453.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,622.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,622.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	175,336.00
State - Advanced Opportunity Aid	3770	80,494.85
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	337,453.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	580,782.51

Budget Uses

Expenditure Budget		0002	580,782.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	398,415.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	398,415.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	97,053.82
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	85,313.00	
District Tax Levy		1110	85,313.00
District Mills		999	3.29
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.29
Total Estimated Revenues to Fund Adopted Budget		0004	580,782.51

Budget Report
FY 2024

16 Gallatin

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0359 Cottonwood Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	2,279,487

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Tietz

(Signature) (Date)

Chairperson, School Trustees: Christopher Kautz

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
16 Gallatin
0359 Cottonwood Elem

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	177,550.68	17,755.07	10%	10.00%	6,563.22	120,617.33	50,370.13	22.10
10 Transportation	486.29	0.00	20%	0.00%	486.29	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	8,389.28		N/A		2,953.29	0.00	5,435.99	2.38
14 Retirement	22,271.76	3,638.33	20%	16.34%	0.00	22,271.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,352.44	0.00	N/A	0.00%	1,203.24	149.20	0.00	0.00
29 Flexibility	570.51	0.00	N/A	0.00%	570.51	0.00	0.00	0.00
61 Building Reserve	125,346.86	0.00	N/A	0.00%	99,076.86	13,572.28	12,697.72	5.57
Total of All Funds	335,967.82	21,393.40			110,853.41	156,610.57	68,503.84	30.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	80,311.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,488.60
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	478.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	457.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,084.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,028.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	824.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	156,117.05
C.	Maximum Budget Limit	(II-C)	192,901.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	169,780.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	156,888.08
H.	Maximum Budget Limit	(II-H)	194,260.95
I.	Highest Budget Without a Vote	(II-I)	177,550.68
J.	Highest Budget	(II-J)	194,260.95
K.	Highest Voted Amount	(II-K)	16,710.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	177,550.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,755.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,563.22
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,563.22	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,318.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		177,550.68
1.	BASE Budget Limit	(V-A1)	156,888.08	
2.	Over-BASE Budget	(V-A2)	20,662.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,311.60
1.	Direct State Aid Paid By State	(V-B1)	80,311.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,488.60
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		478.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		457.80
H.	Special Education Allowable Cost Payment	(V-H)		3,084.20
I.	Remaining Fund Balance Available	(V-I)		6,563.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		695.01
1.	Actual Non-Levy Revenue	(V-J1)	695.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		57,809.45
1.	State - Guaranteed Tax Base Aid	(V-L1)	15,351.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,458.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		156,888.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,750.80
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	12,750.80	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,911.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,662.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.47
1.	District Property Tax Levy Mills	(V-U1)	3.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

Submit ID: 0359-63476015

0359 Cottonwood Elem

01 General Fund

Adopted Budget	0001	177,550.68

Budget Uses

Expenditure Budget	0002	177,550.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,563.22
Direct State Aid	3110	80,311.60
Quality Educator	3111	7,488.60
At Risk Student	3112	0.00
Indian Education For All	3113	478.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,084.20
Data For Achievement	3116	457.80
State - Guaranteed Tax Base Aid	3120	15,351.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	695.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0359 Cottonwood Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	12,750.80
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,458.33		
Over-BASE Levy	1110(c)	7,911.80		
District Tax Levy			1110	50,370.13
Total Estimated Revenues to Fund Adopted Budget			0004	177,550.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	486.29

Budget Uses

Expenditure Budget	0002	486.29
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	486.29
Fund Balance for Budget	TFS48	486.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	486.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	486.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

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0359 Cottonwood Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0359-63476015

0359 Cottonwood Elem

13 Tuition Fund

Adopted Budget	0001	8,389.28

Budget Uses

Expenditure Budget	0002	8,389.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,953.29
Unreserved Fund Balance Reappropriated	0970	2,953.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,435.99
District Mills	999	2.38
Total Estimated Revenues to Fund Adopted Budget	0004	8,389.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

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0359 Cottonwood Elem

14 Retirement Fund

Adopted Budget	0001	22,271.76

Budget Uses

Expenditure Budget	0002	22,271.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,638.33
Operating Reserve	0961	3,638.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,271.76
Total Estimated Revenues to Fund Adopted Budget	0004	22,271.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,352.44

Budget Uses

Expenditure Budget	0002	1,352.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,203.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,203.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	149.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,352.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0359-63476015

0359 Cottonwood Elem

29 Flexibility Fund

Adopted Budget	0001	570.51

Budget Uses

Expenditure Budget	0002	570.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	570.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	570.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	570.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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Submit ID: 0359-63476015

0359 Cottonwood Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0359-63476015

0359 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	125,346.86

Budget Uses

Expenditure Budget		0002	125,346.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	99,076.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	99,076.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,400.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,172.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
Building Reserve Permissive Levy	1110(b)	4,697.72	
District Tax Levy		1110	12,697.72
District Mills		999	5.57
Building Reserve Voted Mills		0134	3.51
Building Reserve Permissive Mills		0135	2.06
Total Estimated Revenues to Fund Adopted Budget		0004	125,346.86

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	80,000.00	10	612	48,000.00	8,000.00	8,000.00
Total						8,000.00

Budget Report
FY 2024

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-27547850

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 27	N/A	3,718,170

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: Carol Bachini-Wood

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

Submit ID: 0445-27547850

0445 Cottonwood Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	243,724.79	24,565.99	10%	10.08%	32,508.13	116,290.52	94,926.14	25.53
10 Transportation	51,951.15	10,390.23	20%	20.00%	16,718.08	22,703.67	12,529.40	3.37
11 Bus Depreciation Reserve	149,633.98	0.00	N/A	0.00%	135,633.98	0.00	14,000.00	3.77
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	40,100.67	8,020.13	20%	20.00%	10,684.28	29,416.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,305.99	0.00	N/A	0.00%	5,120.73	185.26	0.00	0.00
29 Flexibility	15,370.15	0.00	N/A	0.00%	15,370.15	0.00	0.00	0.00
61 Building Reserve	64,391.19	0.00	N/A	0.00%	46,531.19	9,035.20	8,824.80	2.37
Total of All Funds	570,477.92	42,976.35			262,566.54	177,631.04	130,280.34	35.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

Submit ID: 0445-27547850

0445 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	99,456.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,132.00
D.	At Risk Student	(I-D)	805.51
E.	Indian Education For All	(I-E)	645.57
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	618.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,565.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,285.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	188,611.00
C.	Maximum Budget Limit	(II-C)	235,971.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	48,922.49
E.	Adopted Budget	(II-E)	237,735.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	194,808.69
H.	Maximum Budget Limit	(II-H)	242,818.11
I.	Highest Budget Without a Vote	(II-I)	243,724.79
J.	Highest Budget	(II-J)	243,724.79
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	243,724.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,372.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		193.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	193.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,508.13
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	160.36	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,347.77	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,074.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		243,724.79
1.	BASE Budget Limit	(V-A1)	194,808.69	
2.	Over-BASE Budget	(V-A2)	48,916.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		99,456.07
1.	Direct State Aid Paid By State	(V-B1)	99,456.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,132.00
D.	At Risk Student	(V-D)		805.51
E.	Indian Education For All	(V-E)		645.57
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		618.03
H.	Special Education Allowable Cost Payment	(V-H)		4,565.10
I.	Remaining Fund Balance Available	(V-I)		32,347.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,363.24
1.	Actual Non-Levy Revenue	(V-J1)	2,363.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,170.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,170.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		194,808.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		160.36
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	160.36	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		48,755.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		48,916.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.42
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.11
1.	District Property Tax Levy Mills	(V-U1)	13.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	243,724.79

Budget Uses

Expenditure Budget	0002	243,724.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,508.13
Direct State Aid	3110	99,456.07
Quality Educator	3111	7,132.00
At Risk Student	3112	805.51
Indian Education For All	3113	645.57
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	4,565.10
Data For Achievement	3116	618.03
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,363.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,170.40		
Over-BASE Levy	1110(c)	48,755.74		
District Tax Levy			1110	94,926.14
Total Estimated Revenues to Fund Adopted Budget			0004	243,724.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	51,951.15

Budget Uses

Expenditure Budget	0002	51,951.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,639.70
Contingency	0006	2,063.97
Over-Schedule	0011	29,247.48
Fund Balance for Budget	TFS48	27,108.31
Operating Reserve	0961	10,390.23
Unreserved Fund Balance Reappropriated	0970	16,718.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,351.83
State - On-Schedule Transportation Reimbursement	3210	11,351.84
District Tax Levy	1110	12,529.40
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	51,951.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

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0445 Cottonwood Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	149,633.98

Budget Uses

Expenditure Budget	0002	149,633.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,633.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,633.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,000.00
District Mills	999	3.77
Total Estimated Revenues to Fund Adopted Budget	0004	149,633.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Microbird	2020	70,000.00	22,400.00	14,000.00	14,000.00
2010 Ford E350 Super Duty	2010	20,131.00	30,196.50	N/A	NA
Total					14,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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14 Retirement Fund

Adopted Budget	0001	40,100.67

Budget Uses

Expenditure Budget	0002	40,100.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,704.41
Operating Reserve	0961	8,020.13
Unreserved Fund Balance Reappropriated	0970	10,684.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,416.39
Total Estimated Revenues to Fund Adopted Budget	0004	40,100.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,305.99

Budget Uses

Expenditure Budget	0002	5,305.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,120.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,120.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	185.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,305.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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29 Flexibility Fund

Adopted Budget	0001	15,370.15

Budget Uses

Expenditure Budget	0002	15,370.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,370.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,370.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,370.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-27547850

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0445 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	64,391.19

Budget Uses

Expenditure Budget		0002	64,391.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	46,531.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	46,531.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,035.20
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,824.80	
District Tax Levy		1110	8,824.80
District Mills		999	2.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.37
Total Estimated Revenues to Fund Adopted Budget		0004	64,391.19

Budget Report
FY 2024

15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	124	N/A	5,995,807

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tammy Bartos

(Signature) (Date)

Chairperson, School Trustees: Jessica Sandven-Sorensen

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	835,618.56	77,103.18	10%	9.23%	0.00	604,647.68	230,970.88	38.52
10 Transportation	68,005.00	13,601.00	20%	20.00%	17,306.75	11,520.55	39,177.70	6.53
11 Bus Depreciation Reserve	89,867.36	0.00	N/A	0.00%	64,537.36	0.00	25,330.00	4.22
13 Tuition	44,898.00		N/A		2,287.56	0.00	42,610.44	7.11
14 Retirement	133,097.50	26,619.50	20%	20.00%	20,507.36	112,590.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,612.97	0.00	N/A	0.00%	2,885.84	727.13	0.00	0.00
29 Flexibility	39,893.15	0.00	N/A	0.00%	39,893.15	0.00	0.00	0.00
61 Building Reserve	116,467.91	0.00	N/A	0.00%	88,597.91	15,706.15	12,163.85	2.03
Total of All Funds	1,331,460.45	117,323.68			236,015.93	745,191.65	350,252.87	58.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CRESTON K-6 124

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	364,292.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,226.00
D.	At Risk Student	(I-D)	2,363.69
E.	Indian Education For All	(I-E)	2,964.84
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	2,838.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,923.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,373.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,459.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	703,749.33
C.	Maximum Budget Limit	(II-C)	880,596.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	71,030.55
E.	Adopted Budget	(II-E)	774,779.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	764,588.01
H.	Maximum Budget Limit	(II-H)	957,760.63
I.	Highest Budget Without a Vote	(II-I)	835,618.56
J.	Highest Budget	(II-J)	957,760.63
K.	Highest Voted Amount	(II-K)	122,142.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	835,618.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		77,103.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		77,103.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		835,618.56
1.	BASE Budget Limit	(V-A1)	764,588.01	
2.	Over-BASE Budget	(V-A2)	71,030.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		364,292.84
1.	Direct State Aid Paid By State	(V-B1)	364,292.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,226.00
D.	At Risk Student	(V-D)		2,363.69
E.	Indian Education For All	(V-E)		2,964.84
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		2,838.36
H.	Special Education Allowable Cost Payment	(V-H)		43,923.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,272.25
1.	Actual Non-Levy Revenue	(V-J1)	2,272.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		305,531.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	145,591.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	159,940.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		764,588.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		71,030.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		71,030.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.85
1.	District Property Tax Levy Mills	(V-U1)	11.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

01 General Fund

Adopted Budget	0001	835,618.56

Budget Uses

Expenditure Budget	0002	835,618.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	364,292.84
Quality Educator	3111	39,226.00
At Risk Student	3112	2,363.69
Indian Education For All	3113	2,964.84
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	43,923.17
Data For Achievement	3116	2,838.36
State - Guaranteed Tax Base Aid	3120	145,591.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,272.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	159,940.33		
Over-BASE Levy	1110(c)	71,030.55		
District Tax Levy			1110	230,970.88
Total Estimated Revenues to Fund Adopted Budget			0004	835,618.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	68,005.00

Budget Uses

Expenditure Budget	0002	68,005.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,382.32
Contingency	0006	938.23
Over-Schedule	0011	57,684.45
Fund Balance for Budget	TFS48	30,907.75
Operating Reserve	0961	13,601.00
Unreserved Fund Balance Reappropriated	0970	17,306.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	1,200.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,160.27
State - On-Schedule Transportation Reimbursement	3210	5,160.28
District Tax Levy	1110	39,177.70
District Mills	999	6.53
Total Estimated Revenues to Fund Adopted Budget	0004	68,005.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	89,867.36

Budget Uses

Expenditure Budget	0002	89,867.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,537.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,537.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	25,330.00
District Mills	999	4.22
Total Estimated Revenues to Fund Adopted Budget	0004	89,867.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Acadia	2021	28,183.00	11,273.20	5,636.60	0.00
2021 Blue Bird Bus	2020	126,650.00	50,660.00	25,330.00	25,330.00
Total					25,330.00

13 Tuition Fund

Adopted Budget	0001	44,898.00

Budget Uses

Expenditure Budget	0002	44,898.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,287.56
Unreserved Fund Balance Reappropriated	0970	2,287.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,610.44
District Mills	999	7.11
Total Estimated Revenues to Fund Adopted Budget	0004	44,898.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

14 Retirement Fund

Adopted Budget	0001	133,097.50

Budget Uses

Expenditure Budget	0002	133,097.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,126.86
Operating Reserve	0961	26,619.50
Unreserved Fund Balance Reappropriated	0970	20,507.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	112,590.14
Total Estimated Revenues to Fund Adopted Budget	0004	133,097.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,612.97

Budget Uses

Expenditure Budget	0002	3,612.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,885.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,885.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	727.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,612.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	39,893.15

Budget Uses

Expenditure Budget	0002	39,893.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,893.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,893.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,893.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0316 Creston Elem

Submit ID: 0316-38794026

61 Building Reserve Fund

Adopted Budget		0001	116,467.91

Budget Uses

Expenditure Budget		0002	116,467.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	88,597.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	88,597.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,706.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,163.85	
District Tax Levy		1110	12,163.85
District Mills		999	2.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.03
Total Estimated Revenues to Fund Adopted Budget		0004	116,467.91

Budget Report
FY 2024

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-42992307

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 200	N/A	9,898,806

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 43 Roosevelt	187	N/A	8,408,533
Non-located - 42 Richland	13	N/A	1,490,273

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Mark Colvin

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-42992307

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,677,345.00	168,156.18	10%	10.03%	8,716.89	1,112,197.46	556,430.65	56.22
10 Transportation	360,000.00	72,000.00	20%	20.00%	21,300.96	119,688.11	219,010.93	22.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	340,000.00	61,955.97	20%	18.22%	0.00	340,000.00		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	7,955.86	0.00	4,044.14	0.41
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,275.10	0.00	N/A	0.00%	9.48	1,265.62	0.00	0.00
29 Flexibility	79,551.81	0.00	N/A	0.00%	79,551.81	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,470,171.91	306,312.15			117,535.00	1,573,151.19	779,485.72	78.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-42992307

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CULBERTSON K-6	153 *
M1	CULBERTSON 7-8	47 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	658,954.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,955.80
D.	At Risk Student	(I-D)	7,374.49
E.	Indian Education For All	(I-E)	4,782.00
F.	American Indian Achievement Gap	(I-F)	13,395.00
G.	Data For Achievement	(I-G)	4,578.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,608.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,868.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,589.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	208
B.	BASE Budget Limit	(II-B)	1,348,005.81
C.	Maximum Budget Limit	(II-C)	1,672,283.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	324,277.19
E.	Adopted Budget	(II-E)	1,672,283.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,330,821.98
H.	Maximum Budget Limit	(II-H)	1,649,342.63
I.	Highest Budget Without a Vote	(II-I)	1,677,345.01
J.	Highest Budget	(II-J)	1,677,345.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,677,345.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		167,734.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		421.68
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	421.68	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,716.89
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,716.89	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,873.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,677,345.00
1.	BASE Budget Limit	(V-A1)	1,330,821.98	
2.	Over-BASE Budget	(V-A2)	346,523.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		658,954.84
1.	Direct State Aid Paid By State	(V-B1)	658,954.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,955.80
D.	At Risk Student	(V-D)		7,374.49
E.	Indian Education For All	(V-E)		4,782.00
F.	American Indian Achievement Gap	(V-F)		13,395.00
G.	Data For Achievement	(V-G)		4,578.00
H.	Special Education Allowable Cost Payment	(V-H)		29,608.32
I.	Remaining Fund Balance Available	(V-I)		8,716.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		108,950.12
1.	Actual Non-Levy Revenue	(V-J1)	7,996.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	100,953.47	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		418,506.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	194,454.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	224,051.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,330,821.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,143.93
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	14,143.93	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		332,379.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		346,523.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.58
1.	District Property Tax Levy Mills	(V-U1)	33.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

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Submit ID: 0777-42992307

01 General Fund

Adopted Budget	0001	1,677,345.00

Budget Uses

Expenditure Budget	0002	1,677,345.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,716.89
Direct State Aid	3110	658,954.84
Quality Educator	3111	75,955.80
At Risk Student	3112	7,374.49
Indian Education For All	3113	4,782.00
American Indian Achievement Gap	3114	13,395.00
State Special Education Allowable Cost Payment to Districts	3115	29,608.32
Data For Achievement	3116	4,578.00
State - Guaranteed Tax Base Aid	3120	194,454.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,536.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	200.24
Rentals	1910	1,260.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	100,953.47
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	14,143.93
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	224,051.56		
Over-BASE Levy	1110(c)	332,379.09		
District Tax Levy			1110	556,430.65
Total Estimated Revenues to Fund Adopted Budget			0004	1,677,345.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	106,989.19
Contingency	0006	10,698.92
Over-Schedule	0011	242,311.89
Fund Balance for Budget	TFS48	93,300.96
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	21,300.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	58,844.05
State - On-Schedule Transportation Reimbursement	3210	58,844.06
District Tax Levy	1110	219,010.93
District Mills	999	22.12
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,955.97
Operating Reserve	0961	61,955.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	337,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,155.86
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	7,955.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,044.14
District Mills	999	0.41
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,275.10

Budget Uses

Expenditure Budget	0002	1,275.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,265.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,275.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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29 Flexibility Fund

Adopted Budget	0001	79,551.81

Budget Uses

Expenditure Budget	0002	79,551.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,551.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,551.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,551.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0777 Culbertson Elem

Submit ID: 0777-42992307

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0777 Culbertson Elem

Submit ID: 0777-42992307

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-14901389

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	99	8,384,750

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Mark Colvin

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-14901389

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,198,071.00	107,657.92	10%	8.99%	0.00	817,398.40	380,672.60	45.41
10 Transportation	245,000.00	26,159.60	20%	10.68%	0.00	81,095.28	163,904.72	19.55
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	230,000.00	46,000.00	20%	20.00%	45,323.26	184,676.74		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	7,923.50	0.00	4,076.50	0.49
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	925.47	0.00	N/A	0.00%	10.21	915.26	0.00	0.00
29 Flexibility	2.94	0.00	N/A	0.00%	2.94	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,685,999.41	184,017.52			53,259.91	1,084,085.68	548,653.82	65.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

Submit ID: 0778-14901389

0778 Culbertson H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CULBERTSON HS 9-12 99

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	499,396.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,020.63
D.	At Risk Student	(I-D)	2,293.44
E.	Indian Education For All	(I-E)	2,367.09
F.	American Indian Achievement Gap	(I-F)	7,285.00
G.	Data For Achievement	(I-G)	2,266.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,266.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,088.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,486.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	840,288.01
C.	Maximum Budget Limit	(II-C)	1,044,839.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	239,203.99
E.	Adopted Budget	(II-E)	1,079,492.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	962,415.22
H.	Maximum Budget Limit	(II-H)	1,198,071.95
I.	Highest Budget Without a Vote	(II-I)	1,198,071.95
J.	Highest Budget	(II-J)	1,198,071.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,198,071.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		107,657.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,657.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,198,071.00
1.	BASE Budget Limit	(V-A1)	962,415.22	
2.	Over-BASE Budget	(V-A2)	235,655.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		499,396.22
1.	Direct State Aid Paid By State	(V-B1)	499,396.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,020.63
D.	At Risk Student	(V-D)		2,293.44
E.	Indian Education For All	(V-E)		2,367.09
F.	American Indian Achievement Gap	(V-F)		7,285.00
G.	Data For Achievement	(V-G)		2,266.11
H.	Special Education Allowable Cost Payment	(V-H)		15,266.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,195.32
1.	Actual Non-Levy Revenue	(V-J1)	3,040.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	21,154.37	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		378,324.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	233,307.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	145,016.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		962,415.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		235,655.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		235,655.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.30
U.	Over-BASE Mills	(V-U)		28.11
1.	District Property Tax Levy Mills	(V-U1)	28.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-14901389

01 General Fund

Adopted Budget	0001	1,198,071.00

Budget Uses

Expenditure Budget	0002	1,198,071.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	499,396.22
Quality Educator	3111	31,020.63
At Risk Student	3112	2,293.44
Indian Education For All	3113	2,367.09
American Indian Achievement Gap	3114	7,285.00
State Special Education Allowable Cost Payment to Districts	3115	15,266.79
Data For Achievement	3116	2,266.11
State - Guaranteed Tax Base Aid	3120	233,307.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,742.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	35.57
Rentals	1910	263.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	21,154.37
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	145,016.82		
Over-BASE Levy	1110(c)	235,655.78		
District Tax Levy			1110	380,672.60
Total Estimated Revenues to Fund Adopted Budget			0004	1,198,071.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	73,268.44
Contingency	0006	7,326.84
Over-Schedule	0011	164,404.72
Fund Balance for Budget	TFS48	26,159.60
Operating Reserve	0961	26,159.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,297.64
State - On-Schedule Transportation Reimbursement	3210	40,297.64
District Tax Levy	1110	163,904.72
District Mills	999	19.55
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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43 Roosevelt

0778 Culbertson H S

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14 Retirement Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,323.26
Operating Reserve	0961	46,000.00
Unreserved Fund Balance Reappropriated	0970	45,323.26

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	182,676.74
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,123.50
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	7,923.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,076.50
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	925.47

Budget Uses

Expenditure Budget	0002	925.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	915.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	925.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.94

Budget Uses

Expenditure Budget	0002	2.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0778 Culbertson H S

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

09 Custer

0192 Custer County H S

Submit ID: 0192-24892738

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	511	25,269,277

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Ren Gardner

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

09 Custer

0192 Custer County H S

Submit ID: 0192-24892738

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,784,101.55	764,621.83	10%	15.98%	12,607.09	3,362,017.37	1,409,477.09	55.79
10 Transportation	98,575.00	19,715.00	20%	20.00%	2,744.68	48,779.50	47,050.82	1.86
11 Bus Depreciation Reserve	162,756.15	0.00	N/A	0.00%	84,086.49	1,919.66	76,750.00	3.04
13 Tuition	65,000.00		N/A		9,978.01	0.00	55,021.99	2.18
14 Retirement	800,000.00	160,000.00	20%	20.00%	249,312.37	550,687.63		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	152,920.75	40,000.00	N/A	26.16%	109,348.17	3,572.58	40,000.00	1.58
29 Flexibility	119,434.45	0.00	N/A	0.00%	73,156.16	46,278.29	0.00	0.00
61 Building Reserve	543,944.11	0.00	N/A	0.00%	372,184.11	44,150.00	127,610.00	5.05
Total of All Funds	6,726,732.01	984,336.83			913,417.08	4,057,405.03	1,755,909.90	69.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

09 Custer

Submit ID: 0192-24892738

0192 Custer County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUSTER CO HS 9-12 511 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,915,203.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,298.19
D.	At Risk Student	(I-D)	12,476.58
E.	Indian Education For All	(I-E)	12,218.01
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	11,696.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	104,244.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	71,772.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	516
B.	BASE Budget Limit	(II-B)	3,763,551.91
C.	Maximum Budget Limit	(II-C)	4,692,503.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	985,258.36
E.	Adopted Budget	(II-E)	4,748,810.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,756,637.95
H.	Maximum Budget Limit	(II-H)	4,676,098.61
I.	Highest Budget Without a Vote	(II-I)	4,784,101.55
J.	Highest Budget	(II-J)	4,784,101.55
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,784,101.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		478,410.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		286,211.67
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	286,211.67	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,607.09
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,607.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		777,228.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,784,101.55
1.	BASE Budget Limit	(V-A1)	3,756,637.95	
2.	Over-BASE Budget	(V-A2)	1,027,463.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,915,203.01
1.	Direct State Aid Paid By State	(V-B1)	1,915,203.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,298.19
D.	At Risk Student	(V-D)		12,476.58
E.	Indian Education For All	(V-E)		12,218.01
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		11,696.79
H.	Special Education Allowable Cost Payment	(V-H)		104,244.27
I.	Remaining Fund Balance Available	(V-I)		12,607.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		73,620.16
1.	Actual Non-Levy Revenue	(V-J1)	73,620.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,467,923.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,085,910.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	382,013.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,756,637.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,027,463.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,027,463.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.13
U.	Over-BASE Mills	(V-U)		40.66
1.	District Property Tax Levy Mills	(V-U1)	40.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

09 Custer

0192 Custer County H S

Submit ID: 0192-24892738

01 General Fund

Adopted Budget	0001	4,784,101.55

Budget Uses

Expenditure Budget	0002	4,784,101.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,607.09
Direct State Aid	3110	1,915,203.01
Quality Educator	3111	144,298.19
At Risk Student	3112	12,476.58
Indian Education For All	3113	12,218.01
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	104,244.27
Data For Achievement	3116	11,696.79
State - Guaranteed Tax Base Aid	3120	1,085,910.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	73,321.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	299.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	382,013.49		
Over-BASE Levy	1110(c)	1,027,463.60		
District Tax Levy			1110	1,409,477.09
Total Estimated Revenues to Fund Adopted Budget			0004	4,784,101.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	98,575.00

Budget Uses

Expenditure Budget	0002	98,575.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,345.00
Contingency	0006	4,434.50
Over-Schedule	0011	49,795.50
Fund Balance for Budget	TFS48	22,459.68
Operating Reserve	0961	19,715.00
Unreserved Fund Balance Reappropriated	0970	2,744.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,389.75
State - On-Schedule Transportation Reimbursement	3210	24,389.75
District Tax Levy	1110	47,050.82
District Mills	999	1.86
Total Estimated Revenues to Fund Adopted Budget	0004	98,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0192 Custer County H S

Submit ID: 0192-24892738

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	162,756.15

Budget Uses

Expenditure Budget	0002	162,756.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,086.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,086.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,919.66
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	76,750.00
District Mills	999	3.04
Total Estimated Revenues to Fund Adopted Budget	0004	162,756.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	228,880.00	0.00	45,776.00	45,776.00
2022 INTEGRATED CE S BUS	2021	8,970.00	3,588.00	1,794.00	1,794.00
ACT. BUS 2006 MCI	2017	129,500.00	155,400.00	25,900.00	25,900.00
2015 THOMAS BUILT BUS	2016	32,800.00	45,920.00	6,560.00	3,280.00
ACT BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	135,900.00	203,850.00	N/A	NA
BUS - 95 INTL	2002	14,000.00	21,000.00	N/A	NA
BUS E - 88 MCI	1998	115,000.00	172,500.00	N/A	NA
Total					76,750.00

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,978.01
Unreserved Fund Balance Reappropriated	0970	9,978.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,021.99
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
09 Custer
0192 Custer County H S

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14 Retirement Fund

Adopted Budget	0001	800,000.00

Budget Uses

Expenditure Budget	0002	800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	409,312.37
Operating Reserve	0961	160,000.00
Unreserved Fund Balance Reappropriated	0970	249,312.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	550,687.63
Total Estimated Revenues to Fund Adopted Budget	0004	800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
09 Custer

Submit ID: 0192-24892738

0192 Custer County H S

28 Technology Fund

Adopted Budget	0001	152,920.75

Budget Uses

Expenditure Budget	0002	152,920.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149,348.17
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	109,348.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,572.58
District Tax Levy	1110	40,000.00
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	152,920.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	119,434.45

Budget Uses

Expenditure Budget	0002	119,434.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,156.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,156.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	46,278.29
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	119,434.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0192 Custer County H S

Submit ID: 0192-24892738

61 Building Reserve Fund

Adopted Budget	0001	543,944.11

Budget Uses

Expenditure Budget	0002	543,944.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	372,184.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	372,184.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	44,150.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	27,610.00		
District Tax Levy			1110	127,610.00
District Mills			999	5.05
Building Reserve Voted Mills			0134	3.96
Building Reserve Permissive Mills			0135	1.09
Total Estimated Revenues to Fund Adopted Budget			0004	543,944.11

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	1,000,000.00	10	612	700,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2024

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-86177628

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	73	*	42	2,366,275

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marynell Perrin

(Signature) (Date)

Chairperson, School Trustees: Jill Cybulski

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0975-86177628

0975 Custer K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,415,173.71	114,390.92	10%	8.08%	0.00	1,030,333.71	384,840.00	162.63
10 Transportation	225,000.00	11,073.68	20%	4.92%	0.00	35,200.00	189,800.00	80.21
11 Bus Depreciation Reserve	137,648.17	0.00	N/A	0.00%	61,361.67	0.00	76,286.50	32.24
13 Tuition	71,615.00		N/A		31,201.33	0.00	40,413.67	17.08
14 Retirement	200,001.00	40,000.20	20%	20.00%	14,130.03	185,870.97		
17 Adult Education	0.00	0.00	35%	0.00%	5,184.28	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,863.51	0.00	N/A	0.00%	1,781.41	1,082.10	0.00	0.00
29 Flexibility	4.88	0.00	N/A	0.00%	4.88	0.00	0.00	0.00
61 Building Reserve	74,992.66	0.00	N/A	0.00%	11,562.66	31,680.00	31,750.00	13.41
Total of All Funds	2,127,298.93	165,464.80			125,226.26	1,284,166.78	723,090.17	305.57

50 Debt Service **Tax Jurisdiction**								
Series 2017EL	71,066.67	0.00	20-9-438	0.00%	1,853.79	0.00	69,212.88	29.25
Series 2017HS	141,333.33	0.00	20-9-438	0.00%	0.00	0.00	141,333.33	59.73

Budget Report
FY 2024

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-86177628

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUSTER K-6	57
M1	CUSTER 7-8	16
H1	CUSTER HS 9-12	42 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	589,210.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,354.96
D.	At Risk Student	(I-D)	2,648.92
E.	Indian Education For All	(I-E)	2,749.65
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	2,632.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,117.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,705.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,100.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,562.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	1,117,540.09
C.	Maximum Budget Limit	(II-C)	1,386,894.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,242.80
E.	Adopted Budget	(II-E)	1,307,782.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,137,851.91
H.	Maximum Budget Limit	(II-H)	1,415,174.20
I.	Highest Budget Without a Vote	(II-I)	1,328,094.71
J.	Highest Budget	(II-J)	1,415,174.20
K.	Highest Voted Amount	(II-K)	87,079.49
L.	Amount Approved on Ballot by Voters	(II-L)	87,079.00
M.	Adopted Budget	(II-M)	1,415,173.71

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0975-86177628

0975 Custer K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		114,390.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,390.92

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	11,257.33	5,859.98	17,117.31
B.	Special Education RSBG to Coop	3,752.20	1,953.20	5,705.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,003.81	3,125.27	9,129.08

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	474,071.80	328,849.50	802,921.30
		645,810.80	672,332.50	1,318,143.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	227,971.21	237,333.37	465,304.59
H.	Special Education in BASE@40%	6,003.81	3,125.27	9,129.08
I.	Subsidized BASE Amount	233,975.02	240,458.64	474,433.67
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,415,173.71
1.	BASE Budget Limit	(V-A1)	1,137,851.91	
2.	Over-BASE Budget	(V-A2)	277,321.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		589,210.06
1.	Direct State Aid Paid By State	(V-B1)	589,210.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,354.96
D.	At Risk Student	(V-D)		2,648.92
E.	Indian Education For All	(V-E)		2,749.65
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		2,632.35

H.	Special Education Allowable Cost Payment	(V-H)		17,117.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,188.36
1.	Actual Non-Levy Revenue	(V-J1)	19,188.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		455,245.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	347,727.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	107,518.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,137,851.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,321.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,321.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.88
T.	BASE Mills - High School	(V-T)		15.55
U.	Over-BASE Mills	(V-U)		117.20
1.	District Property Tax Levy Mills	(V-U1)	117.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		162.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-86177628

01 General Fund

Adopted Budget	0001	1,415,173.71

Budget Uses

Expenditure Budget	0002	1,415,173.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	589,210.06
Quality Educator	3111	48,354.96
At Risk Student	3112	2,648.92
Indian Education For All	3113	2,749.65
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	17,117.31
Data For Achievement	3116	2,632.35
State - Guaranteed Tax Base Aid	3120	347,727.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,089.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	16,155.63
Rentals	1910	943.55
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	107,518.20		
Over-BASE Levy	1110(c)	277,321.80		
District Tax Levy			1110	384,840.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,415,173.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	189,800.00
Fund Balance for Budget	TFS48	11,073.68
Operating Reserve	0961	11,073.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,600.00
State - On-Schedule Transportation Reimbursement	3210	17,600.00
District Tax Levy	1110	189,800.00
District Mills	999	80.21
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0975-86177628

0975 Custer K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	137,648.17

Budget Uses

Expenditure Budget	0002	137,648.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,361.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,361.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	76,286.50
District Mills	999	32.24
Total Estimated Revenues to Fund Adopted Budget	0004	137,648.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004 Setra Cruiser	2023	34,284.00	0.00	6,856.80	2,177.50
2023 International	2023	111,728.00	0.00	22,345.60	11,172.50
2021 Thomas	2021	100,890.00	20,250.00	20,178.00	10,125.00
2019 THOMAS	2020	101,250.00	25,984.50	20,250.00	8,661.50
Blue Bird 2018	2018	90,000.00	90,000.00	18,000.00	18,000.00
2016 Blue Bird BB Conventional	2016	89,000.00	115,700.00	17,800.00	17,800.00
2014 Bluebird	2014	83,500.00	116,900.00	16,700.00	8,350.00
2010 CHEVY MICRO BUS	2011	49,500.00	74,250.00	N/A	NA
2009 International Maxx Force	2008	79,763.30	119,644.95	N/A	NA
Total					76,286.50

Budget Report
FY 2024

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-86177628

13 Tuition Fund

Adopted Budget	0001	71,615.00

Budget Uses

Expenditure Budget	0002	71,615.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,201.33
Unreserved Fund Balance Reappropriated	0970	31,201.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,413.67
District Mills	999	17.08
Total Estimated Revenues to Fund Adopted Budget	0004	71,615.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-86177628

14 Retirement Fund

Adopted Budget	0001	200,001.00

Budget Uses

Expenditure Budget	0002	200,001.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,130.23
Operating Reserve	0961	40,000.20
Unreserved Fund Balance Reappropriated	0970	14,130.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	185,870.97
Total Estimated Revenues to Fund Adopted Budget	0004	200,001.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,184.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,184.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,184.28

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,863.51

Budget Uses

Expenditure Budget	0002	2,863.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,781.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,781.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,082.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,863.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.88

Budget Uses

Expenditure Budget	0002	4.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-86177628

50 Debt Service Fund

Series 2017EL

Taxable Value		2,366,275.00
Adopted Budget	0001	71,066.67

Budget Uses

Expenditure Budget	0002	71,066.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,853.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,853.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	69,212.88
Jurisdiction Mills	999	29.25
Total Estimated Revenues to Fund Adopted Budget	0004	71,066.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	718,333.33	43,333.33	26,933.34	800.00
Total Bond Requirements							71,066.67
Total Debt Service Requirements						0002	71,066.67

Budget Report
FY 2024

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-86177628

Series 2017HS

Taxable Value		2,366,275.00
Adopted Budget	0001	141,333.33

Budget Uses

Expenditure Budget	0002	141,333.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	141,333.33
Jurisdiction Mills	999	59.73
Total Estimated Revenues to Fund Adopted Budget	0004	141,333.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,436,666.67	86,666.67	53,866.66	800.00

Total Bond Requirements		141,333.33
Total Debt Service Requirements	0002	141,333.33

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0975-86177628

0975 Custer K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	74,992.66

Budget Uses

Expenditure Budget		0002	74,992.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,562.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,562.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	21,000.00	
Building Reserve Permissive Levy	1110(b)	10,750.00	
District Tax Levy		1110	31,750.00
District Mills		999	13.41
Building Reserve Voted Mills		0134	8.87
Building Reserve Permissive Mills		0135	4.54
Total Estimated Revenues to Fund Adopted Budget		0004	74,992.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	210,000.00	10	612	147,000.00	21,000.00	21,000.00
Total						21,000.00

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 572	N/A	21,111,282

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Mandi Kennerly

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,609,215.92	72,244.49	10%	1.57%	0.84	3,098,212.54	1,511,002.54	71.58
10 Transportation	330,000.00	66,000.00	20%	20.00%	42,973.82	118,810.69	168,215.49	7.97
11 Bus Depreciation Reserve	742,385.05	0.00	N/A	0.00%	643,250.75	0.00	99,134.30	4.70
13 Tuition	4,500.00		N/A		52.94	0.00	4,447.06	0.21
14 Retirement	730,000.00	146,000.00	20%	20.00%	50,181.39	679,818.61		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	67,655.73	0.00	N/A	0.00%	801.11	3,520.77	63,333.85	3.00
29 Flexibility	692,421.54	0.00	N/A	0.00%	692,421.54	0.00	0.00	0.00
61 Building Reserve	2.35	0.00	N/A	0.00%	2.35	0.00	0.00	0.00
Total of All Funds	7,176,180.59	284,244.49			1,429,684.74	3,900,362.61	1,846,133.24	87.46

50 Debt Service **Tax Jurisdiction**								
0402	190,126.26	0.00	20-9-438	0.00%	16,781.52	0.00	173,344.74	8.21

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUT BANK K-8	446 *
M1	CUT BANK 7-8	126 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,737,352.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	194,133.04
D.	At Risk Student	(I-D)	33,253.70
E.	Indian Education For All	(I-E)	13,676.52
F.	American Indian Achievement Gap	(I-F)	65,095.00
G.	Data For Achievement	(I-G)	13,093.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	187,063.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,143.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	29,738.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	576
B.	BASE Budget Limit	(II-B)	3,645,319.23
C.	Maximum Budget Limit	(II-C)	4,543,686.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	898,367.75
E.	Adopted Budget	(II-E)	4,543,686.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,702,152.76
H.	Maximum Budget Limit	(II-H)	4,609,215.92
I.	Highest Budget Without a Vote	(II-I)	4,609,215.92
J.	Highest Budget	(II-J)	4,609,215.92
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,609,215.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		72,244.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		72,245.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,609,215.92
1.	BASE Budget Limit	(V-A1)	3,702,152.76	
2.	Over-BASE Budget	(V-A2)	907,063.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,737,352.00
1.	Direct State Aid Paid By State	(V-B1)	1,737,352.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		194,133.04
D.	At Risk Student	(V-D)		33,253.70
E.	Indian Education For All	(V-E)		13,676.52
F.	American Indian Achievement Gap	(V-F)		65,095.00
G.	Data For Achievement	(V-G)		13,093.08
H.	Special Education Allowable Cost Payment	(V-H)		187,063.64
I.	Remaining Fund Balance Available	(V-I)		0.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,741.38
1.	Actual Non-Levy Revenue	(V-J1)	3,741.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,454,743.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	850,804.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	603,939.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,702,152.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		907,063.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		907,063.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.97
1.	District Property Tax Levy Mills	(V-U1)	42.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

01 General Fund

Adopted Budget	0001	4,609,215.92

Budget Uses

Expenditure Budget	0002	4,609,215.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.84
Direct State Aid	3110	1,737,352.00
Quality Educator	3111	194,133.04
At Risk Student	3112	33,253.70
Indian Education For All	3113	13,676.52
American Indian Achievement Gap	3114	65,095.00
State Special Education Allowable Cost Payment to Districts	3115	187,063.64
Data For Achievement	3116	13,093.08
State - Guaranteed Tax Base Aid	3120	850,804.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,841.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	900.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	603,939.38		
Over-BASE Levy	1110(c)	907,063.16		
District Tax Levy			1110	1,511,002.54
Total Estimated Revenues to Fund Adopted Budget			0004	4,609,215.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	108,009.72
Contingency	0006	10,800.97
Over-Schedule	0011	211,189.31
Fund Balance for Budget	TFS48	108,973.82
Operating Reserve	0961	66,000.00
Unreserved Fund Balance Reappropriated	0970	42,973.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	59,405.34
State - On-Schedule Transportation Reimbursement	3210	59,405.35
District Tax Levy	1110	168,215.49
District Mills	999	7.97
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	742,385.05

Budget Uses

Expenditure Budget	0002	742,385.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	643,250.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	643,250.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	99,134.30
District Mills	999	4.70
Total Estimated Revenues to Fund Adopted Budget	0004	742,385.05

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
4687	2023	67,950.00	0.00	13,590.00	13,590.00
2022 BUS 1BABJCSA2NF383399	2022	67,950.00	13,590.00	13,590.00	13,590.00
2022 CAMERA SYSTEM	2022	4,154.09	830.82	830.82	830.82
2015 BLUEBIRD SCHOOL BUS	2021	67,050.00	26,820.00	13,410.00	13,410.00
2021 RADIOS	2021	4,337.84	1,735.14	867.57	867.57
3 SYSTEMS 12 CAMERAS 2020	2020	12,429.54	7,457.73	2,485.91	2,485.91
6579	2020	65,850.00	39,510.00	13,170.00	13,170.00
3304	2019	110,850.00	88,680.00	22,170.00	22,170.00
1795	2018	64,200.00	64,200.00	12,840.00	12,840.00
0080	2016	61,800.00	86,520.00	12,360.00	6,180.00
0153	2015	61,800.00	92,700.00	N/A	NA
0165	2015	750.00	1,125.00	N/A	NA
0166	2015	750.00	1,125.00	N/A	NA
2742	2014	62,400.00	93,600.00	N/A	NA
2189	2013	197,600.00	296,400.00	N/A	NA
0733	2011	55,020.00	82,530.00	N/A	NA
9487	2010	55,104.00	82,656.00	N/A	NA
4918	2007	44,851.80	67,277.70	N/A	NA
6680	2007	42,600.00	63,900.00	N/A	NA
5130	2005	37,765.80	56,648.70	N/A	NA
1BAAHCPH43F211062	2003	33,295.80	49,943.70	N/A	NA
2487	2001	39,360.00	59,040.00	N/A	NA
Total					99,134.30

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

13 Tuition Fund

Adopted Budget	0001	4,500.00

Budget Uses

Expenditure Budget	0002	4,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52.94
Unreserved Fund Balance Reappropriated	0970	52.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,447.06
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	4,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

14 Retirement Fund

Adopted Budget	0001	730,000.00

Budget Uses

Expenditure Budget	0002	730,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,181.39
Operating Reserve	0961	146,000.00
Unreserved Fund Balance Reappropriated	0970	50,181.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	679,818.61
Total Estimated Revenues to Fund Adopted Budget	0004	730,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	67,655.73

Budget Uses

Expenditure Budget	0002	67,655.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	801.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	801.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,520.77
District Tax Levy	1110	63,333.85
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	67,655.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

29 Flexibility Fund

Adopted Budget	0001	692,421.54

Budget Uses

Expenditure Budget	0002	692,421.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	692,421.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	692,421.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	692,421.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-08630412

50 Debt Service Fund

0402

Taxable Value		21,111,282.00
Adopted Budget	0001	190,126.26

Budget Uses

Expenditure Budget	0002	190,126.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,781.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,781.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	173,344.74
Jurisdiction Mills	999	8.21
Total Estimated Revenues to Fund Adopted Budget	0004	190,126.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	01/25/2012	06/30/2032	2,500,000.00	1,165,000.00	130,000.00	38,150.00	400.00
Total Bond Requirements							168,550.00

SIDs

Issue Type	Amount
Elementary	21,576.26
Total SID Requirements	21,576.26

Total Debt Service Requirements	0002	190,126.26

61 Building Reserve Fund

Adopted Budget	0001	2.35

Budget Uses

Expenditure Budget	0002	2.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.35

Budget Report
FY 2024

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-26811085

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	237	21,330,005

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Mandi Kennerly

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-26811085

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,618,759.80	18,465.68	10%	0.71%	0.00	1,593,768.52	1,024,991.28	48.05
10 Transportation	310,000.00	62,000.00	20%	20.00%	60,241.46	79,207.13	170,551.41	8.00
11 Bus Depreciation Reserve	651,816.69	0.00	N/A	0.00%	585,747.41	0.00	66,069.28	3.10
13 Tuition	7,500.00		N/A		1.59	0.00	7,498.41	0.35
14 Retirement	420,000.00	84,000.00	20%	20.00%	48,361.47	371,638.53		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	20,314.64	0.00	9,685.36	0.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,712.30	0.00	N/A	0.00%	883.86	1,838.42	63,990.02	3.00
29 Flexibility	449,118.60	0.00	N/A	0.00%	449,118.60	0.00	0.00	0.00
61 Building Reserve	31.90	0.00	N/A	0.00%	31.90	0.00	0.00	0.00
Total of All Funds	4,553,939.29	174,965.68			1,164,700.93	2,046,452.60	1,342,785.76	62.95

50 Debt Service **Tax Jurisdiction**								
0403	11,172.31	0.00	20-9-438	0.00%	5,906.64	0.00	5,265.67	0.25

Budget Report
FY 2024

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-26811085

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUT BANK HS 9-12 237 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	977,848.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,481.58
D.	At Risk Student	(I-D)	8,784.92
E.	Indian Education For All	(I-E)	5,666.67
F.	American Indian Achievement Gap	(I-F)	25,380.00
G.	Data For Achievement	(I-G)	5,424.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,085.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,027.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,978.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	242
B.	BASE Budget Limit	(II-B)	1,922,780.67
C.	Maximum Budget Limit	(II-C)	2,389,704.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	681,376.76
E.	Adopted Budget	(II-E)	2,604,157.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,933,132.34
H.	Maximum Budget Limit	(II-H)	2,399,515.98
I.	Highest Budget Without a Vote	(II-I)	2,618,759.80
J.	Highest Budget	(II-J)	2,618,759.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,618,759.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,465.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,465.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,618,759.80
1.	BASE Budget Limit	(V-A1)	1,933,132.34	
2.	Over-BASE Budget	(V-A2)	685,627.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		977,848.26
1.	Direct State Aid Paid By State	(V-B1)	977,848.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,481.58
D.	At Risk Student	(V-D)		8,784.92
E.	Indian Education For All	(V-E)		5,666.67
F.	American Indian Achievement Gap	(V-F)		25,380.00
G.	Data For Achievement	(V-G)		5,424.93
H.	Special Education Allowable Cost Payment	(V-H)		36,085.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,827.46
1.	Actual Non-Levy Revenue	(V-J1)	1,827.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		789,633.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	450,269.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	339,363.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,933,132.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		685,627.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		685,627.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.91
U.	Over-BASE Mills	(V-U)		32.14
1.	District Property Tax Levy Mills	(V-U1)	32.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-26811085

01 General Fund

Adopted Budget	0001	2,618,759.80

Budget Uses

Expenditure Budget	0002	2,618,759.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	977,848.26
Quality Educator	3111	82,481.58
At Risk Student	3112	8,784.92
Indian Education For All	3113	5,666.67
American Indian Achievement Gap	3114	25,380.00
State Special Education Allowable Cost Payment to Districts	3115	36,085.14
Data For Achievement	3116	5,424.93
State - Guaranteed Tax Base Aid	3120	450,269.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,827.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	339,363.82		
Over-BASE Levy	1110(c)	685,627.46		
District Tax Levy			1110	1,024,991.28
Total Estimated Revenues to Fund Adopted Budget			0004	2,618,759.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,006.48
Contingency	0006	7,200.65
Over-Schedule	0011	230,792.87
Fund Balance for Budget	TFS48	122,241.46
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	60,241.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,603.56
State - On-Schedule Transportation Reimbursement	3210	39,603.57
District Tax Levy	1110	170,551.41
District Mills	999	8.00
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	651,816.69

Budget Uses

Expenditure Budget	0002	651,816.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	585,747.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	585,747.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,069.28
District Mills	999	3.10
Total Estimated Revenues to Fund Adopted Budget	0004	651,816.69

Budget Report
FY 2024

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-26811085

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
4687	2023	45,300.00	0.00	9,060.00	9,060.00
2022 BUS 1BABJCSA2NF383399	2022	45,300.00	9,060.00	9,060.00	9,060.00
2022 CAMERA SYSTEM	2022	2,769.39	553.88	553.88	553.88
2021 BLUE BIRD BUS	2021	44,700.00	17,880.00	8,940.00	8,940.00
2021 CAMERA SYSTEM	2021	2,891.89	1,156.76	578.38	578.38
6579	2020	43,900.00	26,340.00	8,780.00	8,780.00
E SYSTEMS 12 CAMERAS 2020	2020	8,185.12	4,911.06	1,637.02	1,637.02
3304	2019	73,900.00	59,120.00	14,780.00	14,780.00
1795	2018	42,800.00	42,800.00	8,560.00	8,560.00
0080	2016	41,200.00	57,680.00	8,240.00	4,120.00
0153	2015	41,200.00	61,800.00	N/A	NA
0165	2015	500.00	750.00	N/A	NA
0166	2015	500.00	750.00	N/A	NA
2742	2014	41,600.00	62,400.00	N/A	NA
2189	2013	296,400.00	444,600.00	N/A	NA
0733	2011	36,680.00	55,020.00	N/A	NA
9487	2010	36,736.00	55,104.00	N/A	NA
4918	2007	29,901.20	44,851.80	N/A	NA
6680	2007	28,400.00	42,600.00	N/A	NA
5130	2005	25,177.20	37,765.80	N/A	NA
1BAAHCPH43F211062	2003	22,197.20	33,295.80	N/A	NA
1BAAHCPH42F202487	2001	26,240.00	39,360.00	N/A	NA
Total					66,069.28

13 Tuition Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.59
Unreserved Fund Balance Reappropriated	0970	1.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,498.41
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,361.47
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	48,361.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	371,638.53
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,814.64
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	20,314.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,685.36
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,712.30

Budget Uses

Expenditure Budget	0002	66,712.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	883.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	883.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,838.42
District Tax Levy	1110	63,990.02
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,712.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	449,118.60

Budget Uses

Expenditure Budget	0002	449,118.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	449,118.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	449,118.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	449,118.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

0403 Cut Bank H S

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50 Debt Service Fund

0403

Taxable Value		21,330,005.00
Adopted Budget	0001	11,172.31

Budget Uses

Expenditure Budget	0002	11,172.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,906.64
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,906.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,265.67
Jurisdiction Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	11,172.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		11,172.31
Total SID Requirements		11,172.31
Total Debt Service Requirements	0002	11,172.31

Budget Report
FY 2024

18 Glacier

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Submit ID: 0403-26811085

61 Building Reserve Fund

Adopted Budget	0001	31.90

Budget Uses

Expenditure Budget	0002	31.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31.90

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 232	* 114	17,250,484

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Poe

(Signature) (Date)

Chairperson, School Trustees: Kristie Heiland

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,901,385.16	285,568.78	10%	9.84%	0.00	2,005,628.00	895,757.16	51.91
10 Transportation	527,811.16	71,755.72	20%	13.59%	0.00	123,667.37	404,143.79	23.43
11 Bus Depreciation Reserve	134,558.38	0.00	N/A	0.00%	70,438.38	0.00	64,120.00	3.72
13 Tuition	130,000.00		N/A		0.00	0.00	130,000.00	7.54
14 Retirement	480,189.30	96,037.86	20%	20.00%	31,821.06	448,368.24		
17 Adult Education	36,000.00	12,600.00	35%	35.00%	21,378.37	0.00	14,621.63	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	46,933.23	0.00	N/A	0.00%	14,399.94	2,533.29	30,000.00	1.74
29 Flexibility	28,112.71	0.00	N/A	0.00%	7,801.51	20,311.20	0.00	0.00
61 Building Reserve	132,390.85	0.00	N/A	0.00%	62,869.97	19,920.88	49,600.00	2.88
Total of All Funds	4,417,380.79	465,962.36			208,709.23	2,620,428.98	1,588,242.58	92.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DARBY K-6	174 *
M1	DARBY 7-8	58 *
H1	DARBY HS 9-12	114 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,306,154.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	119,817.60
D.	At Risk Student	(I-D)	22,292.26
E.	Indian Education For All	(I-E)	8,272.86
F.	American Indian Achievement Gap	(I-F)	3,055.00
G.	Data For Achievement	(I-G)	7,919.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	112,666.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,681.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,541.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,131.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	362
B.	BASE Budget Limit	(II-B)	2,684,732.31
C.	Maximum Budget Limit	(II-C)	3,354,771.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	237,584.00
E.	Adopted Budget	(II-E)	2,922,316.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,663,801.16
H.	Maximum Budget Limit	(II-H)	3,326,419.52
I.	Highest Budget Without a Vote	(II-I)	2,901,385.16
J.	Highest Budget	(II-J)	3,326,419.52
K.	Highest Voted Amount	(II-K)	425,034.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,901,385.16

Budget Report
FY 2024

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Submit ID: 0740-97475212

0740 Darby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		285,568.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		285,568.78

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	75,331.11	37,335.62	112,666.73
B.	Special Education RSBG to Coop	11,924.80	5,756.80	17,681.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	34,902.36	17,236.97	52,139.33

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,516,285.30	890,539.50	2,406,824.80
		1,688,024.30	1,234,022.50	2,922,046.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	595,872.58	435,609.94	1,031,482.52
H.	Special Education in BASE@40%	34,902.36	17,236.97	52,139.33
I.	Subsidized BASE Amount	630,774.94	452,846.91	1,083,621.85
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,901,385.16
1.	BASE Budget Limit	(V-A1)	2,663,801.16	
2.	Over-BASE Budget	(V-A2)	237,584.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,306,154.93
1.	Direct State Aid Paid By State	(V-B1)	1,306,154.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		119,817.60
D.	At Risk Student	(V-D)		22,292.26
E.	Indian Education For All	(V-E)		8,272.86
F.	American Indian Achievement Gap	(V-F)		3,055.00
G.	Data For Achievement	(V-G)		7,919.94

H.	Special Education Allowable Cost Payment	(V-H)		112,666.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,764.44
1.	Actual Non-Levy Revenue	(V-J1)	7,764.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,075,857.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	417,684.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	658,173.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,663,801.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		237,584.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		237,584.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.19
T.	BASE Mills - High School	(V-T)		13.95
U.	Over-BASE Mills	(V-U)		13.77
1.	District Property Tax Levy Mills	(V-U1)	13.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

01 General Fund

Adopted Budget	0001	2,901,385.16

Budget Uses

Expenditure Budget	0002	2,901,385.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,306,154.93
Quality Educator	3111	119,817.60
At Risk Student	3112	22,292.26
Indian Education For All	3113	8,272.86
American Indian Achievement Gap	3114	3,055.00
State Special Education Allowable Cost Payment to Districts	3115	112,666.73
Data For Achievement	3116	7,919.94
State - Guaranteed Tax Base Aid	3120	417,684.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,764.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	658,173.16		
Over-BASE Levy	1110(c)	237,584.00		
District Tax Levy			1110	895,757.16
Total Estimated Revenues to Fund Adopted Budget			0004	2,901,385.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	527,811.16

Budget Uses

Expenditure Budget	0002	527,811.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	112,424.88
Contingency	0006	11,242.49
Over-Schedule	0011	404,143.79
Fund Balance for Budget	TFS48	71,755.72
Operating Reserve	0961	71,755.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	61,833.68
State - On-Schedule Transportation Reimbursement	3210	61,833.69
District Tax Levy	1110	404,143.79
District Mills	999	23.43
Total Estimated Revenues to Fund Adopted Budget	0004	527,811.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	134,558.38

Budget Uses

Expenditure Budget	0002	134,558.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,438.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,438.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,120.00
District Mills	999	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	134,558.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Thomas Activity Bus	2023	170,000.00	0.00	34,000.00	3,000.00
2021 Bluebird	2020	139,750.00	26,000.00	27,950.00	2,500.00
2018 Blue Bird All American Bus	2018	136,611.78	28,000.00	27,322.36	2,000.00
2016 Blue Bird Activity Bus	2015	162,500.00	60,000.00	32,500.00	4,000.00
2014 Blue Bird All American	2013	136,427.00	59,000.00	27,285.40	4,000.00
1BABNBXA2CF282459	2012	127,580.00	69,000.00	25,516.00	10,000.00
2011 (84) BLUEBIRD	2011	129,065.00	62,000.00	25,813.00	5,000.00
2010 BLUE BIRD ALL AMERICAN W/WHEELCHAIR LIFT	2009	129,800.00	100,284.00	25,960.00	10,000.00
1BABNBKA78F251743	2008	118,100.00	142,297.06	23,620.00	23,620.00
2005 ACTIVITY BUS	2005	128,560.00	192,840.00	N/A	NA
E-Series Van	2002	41,542.00	62,313.00	N/A	NA
Total					64,120.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

13 Tuition Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	130,000.00
District Mills	999	7.54
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	480,189.30

Budget Uses

Expenditure Budget	0002	480,189.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,858.92
Operating Reserve	0961	96,037.86
Unreserved Fund Balance Reappropriated	0970	31,821.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	448,368.24
Total Estimated Revenues to Fund Adopted Budget	0004	480,189.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,978.37
Operating Reserve	0961	12,600.00
Unreserved Fund Balance Reappropriated	0970	21,378.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,621.63
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	46,933.23

Budget Uses

Expenditure Budget	0002	46,933.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,399.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,399.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,533.29
District Tax Levy	1110	30,000.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	46,933.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,112.71

Budget Uses

Expenditure Budget	0002	28,112.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,801.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,801.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,311.20
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,112.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0740-97475212

0740 Darby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	132,390.85

Budget Uses

Expenditure Budget		0002	132,390.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,869.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,869.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,920.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	49,600.00	
District Tax Levy		1110	49,600.00
District Mills		999	2.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.88
Total Estimated Revenues to Fund Adopted Budget		0004	132,390.85

Budget Report
FY 2024

21 Hill

0424 Davey Elem

Submit ID: 0424-76983507

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	311,014

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: JBob Hould

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

0424 Davey Elem

Submit ID: 0424-76983507

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	173,450.37	17,470.60	10%	10.07%	24,231.99	116,254.26	32,964.12	106.01
10 Transportation	22,500.00	4,500.00	20%	20.00%	4,964.91	4,418.26	13,116.83	42.17
11 Bus Depreciation Reserve	76,947.26	0.00	N/A	0.00%	75,276.36	0.00	1,670.90	5.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	23,601.00	4,720.20	20%	20.00%	416.85	23,184.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	322.49	0.00	N/A	0.00%	188.34	134.15	0.00	0.00
29 Flexibility	32,863.14	0.00	N/A	0.00%	32,863.14	0.00	0.00	0.00
61 Building Reserve	80,231.38	0.00	N/A	0.00%	64,680.68	12,440.56	3,110.14	10.00
Total of All Funds	409,915.64	26,690.80			202,622.27	156,431.38	50,861.99	163.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

0424 Davey Elem

Submit ID: 0424-76983507

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DAVEY K-8 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,105.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,203.32
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	406.47
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	389.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,621.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	873.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,517.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	132,439.78
C.	Maximum Budget Limit	(II-C)	164,613.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	31,941.90
E.	Adopted Budget	(II-E)	164,613.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	141,066.48
H.	Maximum Budget Limit	(II-H)	175,425.66
I.	Highest Budget Without a Vote	(II-I)	175,425.66
J.	Highest Budget	(II-J)	175,425.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	173,450.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,345.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		125.56
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	125.56	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,231.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,231.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		41,702.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		173,450.37
1.	BASE Budget Limit	(V-A1)	141,066.48	
2.	Over-BASE Budget	(V-A2)	32,383.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,105.48
1.	Direct State Aid Paid By State	(V-B1)	72,105.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,203.32
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		406.47
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		389.13
H.	Special Education Allowable Cost Payment	(V-H)		2,621.57
I.	Remaining Fund Balance Available	(V-I)		24,231.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,282.97
1.	Actual Non-Levy Revenue	(V-J1)	1,282.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,825.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,245.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,580.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		141,066.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	5,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,383.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,383.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		88.05
1.	District Property Tax Levy Mills	(V-U1)	88.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

0424 Davey Elem

Submit ID: 0424-76983507

01 General Fund

Adopted Budget	0001	173,450.37

Budget Uses

Expenditure Budget	0002	173,450.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,231.99
Direct State Aid	3110	72,105.48
Quality Educator	3111	7,203.32
At Risk Student	3112	0.00
Indian Education For All	3113	406.47
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,621.57
Data For Achievement	3116	389.13
State - Guaranteed Tax Base Aid	3120	27,245.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,282.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	5,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	5,580.23	
Over-BASE Levy	1110(c)	27,383.89	
District Tax Levy		1110	32,964.12
Total Estimated Revenues to Fund Adopted Budget		0004	173,450.37
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	22,500.00

Budget Uses

Expenditure Budget	0002	22,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,016.60
Contingency	0006	401.66
Over-Schedule	0011	18,081.74
Fund Balance for Budget	TFS48	9,464.91
Operating Reserve	0961	4,500.00
Unreserved Fund Balance Reappropriated	0970	4,964.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,209.13
State - On-Schedule Transportation Reimbursement	3210	2,209.13
District Tax Levy	1110	13,116.83
District Mills	999	42.17
Total Estimated Revenues to Fund Adopted Budget	0004	22,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	76,947.26

Budget Uses

Expenditure Budget	0002	76,947.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,276.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,276.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,670.90
District Mills	999	5.37
Total Estimated Revenues to Fund Adopted Budget	0004	76,947.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Collins, 30 passenger, Type A School Bus	2014	53,382.00	78,402.10	10,676.40	1,670.90
Total					1,670.90

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0424 Davey Elem

Submit ID: 0424-76983507

14 Retirement Fund

Adopted Budget	0001	23,601.00

Budget Uses

Expenditure Budget	0002	23,601.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,137.05
Operating Reserve	0961	4,720.20
Unreserved Fund Balance Reappropriated	0970	416.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,184.15
Total Estimated Revenues to Fund Adopted Budget	0004	23,601.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	322.49

Budget Uses

Expenditure Budget	0002	322.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	188.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	188.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	134.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	322.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,863.14

Budget Uses

Expenditure Budget	0002	32,863.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,863.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,863.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,863.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0424 Davey Elem

Submit ID: 0424-76983507

61 Building Reserve Fund

Adopted Budget		0001	80,231.38

Budget Uses

Expenditure Budget		0002	80,231.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	64,680.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	64,680.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,440.56
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,110.14	
District Tax Levy		1110	3,110.14
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	80,231.38

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	345	23,311,642

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,455,655.20	345,565.52	10%	10.00%	161,747.35	2,142,678.58	1,151,229.27	49.39
10 Transportation	300,000.00	60,000.00	20%	20.00%	128,686.20	46,402.15	124,911.65	5.36
11 Bus Depreciation Reserve	163,826.62	0.00	N/A	0.00%	100,165.85	0.00	63,660.77	2.73
13 Tuition	300,000.00		N/A		278,897.74	0.00	21,102.26	0.91
14 Retirement	575,000.00	115,000.00	20%	20.00%	288,982.70	286,017.30		
17 Adult Education	11,457.69	0.00	35%	0.00%	11,457.69	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,757.30	0.00	N/A	0.00%	38,250.06	2,507.24	10,000.00	0.43
29 Flexibility	323,552.21	0.00	N/A	0.00%	293,782.24	29,769.97	0.00	0.00
61 Building Reserve	585,111.91	0.00	N/A	0.00%	185,111.91	0.00	400,000.00	17.16
Total of All Funds	5,765,360.93	520,565.52			1,487,081.74	2,507,375.24	1,770,903.95	75.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DAWSON CO HS 9-12 345

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,349,320.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,502.10
D.	At Risk Student	(I-D)	5,624.06
E.	Indian Education For All	(I-E)	8,248.95
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	7,897.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	70,935.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	43,776.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	348
B.	BASE Budget Limit	(II-B)	2,591,085.52
C.	Maximum Budget Limit	(II-C)	3,225,711.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	835,054.81
E.	Adopted Budget	(II-E)	3,429,299.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,636,412.19
H.	Maximum Budget Limit	(II-H)	3,282,696.06
I.	Highest Budget Without a Vote	(II-I)	3,455,655.20
J.	Highest Budget	(II-J)	3,455,655.20
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,455,655.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		345,565.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		161,747.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	161,747.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		507,312.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,455,655.20
1.	BASE Budget Limit	(V-A1)	2,636,412.19	
2.	Over-BASE Budget	(V-A2)	819,243.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,349,320.01
1.	Direct State Aid Paid By State	(V-B1)	1,349,320.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,502.10
D.	At Risk Student	(V-D)		5,624.06
E.	Indian Education For All	(V-E)		8,248.95
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		7,897.05
H.	Special Education Allowable Cost Payment	(V-H)		70,935.45
I.	Remaining Fund Balance Available	(V-I)		161,747.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,801.36
1.	Actual Non-Levy Revenue	(V-J1)	15,801.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		916,395.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	584,409.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	331,986.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,636,412.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		819,243.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		819,243.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.25
U.	Over-BASE Mills	(V-U)		35.14
1.	District Property Tax Levy Mills	(V-U1)	35.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

01 General Fund

Adopted Budget	0001	3,455,655.20

Budget Uses

Expenditure Budget	0002	3,455,655.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	161,747.35
Direct State Aid	3110	1,349,320.01
Quality Educator	3111	99,502.10
At Risk Student	3112	5,624.06
Indian Education For All	3113	8,248.95
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	70,935.45
Data For Achievement	3116	7,897.05
State - Guaranteed Tax Base Aid	3120	584,409.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,761.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,039.93
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	331,986.26		
Over-BASE Levy	1110(c)	819,243.01		
District Tax Levy			1110	1,151,229.27
Total Estimated Revenues to Fund Adopted Budget			0004	3,455,655.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,184.15
Contingency	0006	4,218.00
Over-Schedule	0011	253,597.85
Fund Balance for Budget	TFS48	188,686.20
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	128,686.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,201.07
State - On-Schedule Transportation Reimbursement	3210	23,201.08
District Tax Levy	1110	124,911.65
District Mills	999	5.36
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	163,826.62

Budget Uses

Expenditure Budget	0002	163,826.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,165.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,165.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,660.77
District Mills	999	2.73
Total Estimated Revenues to Fund Adopted Budget	0004	163,826.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 PREVOST	2023	140,000.00	0.00	28,000.00	20,000.00
2008 PREVOST CRUISER	2018	182,917.00	101,962.49	36,583.40	20,000.00
2015 AMERITRANS COACH	2015	172,219.00	103,331.40	34,443.80	20,000.00
2000 VanHoole Cruiser	2009	155,000.00	228,839.23	31,000.00	3,660.77
93 Prevost Cruiser	2003	95,000.00	142,500.00	N/A	NA
RADIO	2001	774.80	1,162.20	N/A	NA
Radio Motorola	2000	666.30	999.45	N/A	NA
BUS A 78 ML8 #2033	1987	75,323.00	112,984.50	N/A	NA
Total					63,660.77

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

13 Tuition Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	278,897.74
Unreserved Fund Balance Reappropriated	0970	278,897.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,102.26
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

14 Retirement Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	403,982.70
Operating Reserve	0961	115,000.00
Unreserved Fund Balance Reappropriated	0970	288,982.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	286,017.30
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,457.69

Budget Uses

Expenditure Budget	0002	11,457.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,457.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,457.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,457.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50,757.30

Budget Uses

Expenditure Budget	0002	50,757.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,250.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,250.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,507.24
District Tax Levy	1110	10,000.00
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	50,757.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	323,552.21

Budget Uses

Expenditure Budget	0002	323,552.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	293,782.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	293,782.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	29,769.97
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	323,552.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0207 Dawson H S

Submit ID: 0207-79780086

61 Building Reserve Fund

Adopted Budget		0001	585,111.91

Budget Uses

Expenditure Budget		0002	585,111.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	185,111.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	185,111.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	400,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	400,000.00
District Mills		999	17.16
Building Reserve Voted Mills		0134	17.16
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	585,111.91

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/09/2023	2,000,000.00	5	612	0.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2024

11 Dawson

Submit ID: 1193-48814595

1193 Deer Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	21	N/A	3,301,070

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Joy Undem

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

11 Dawson

Submit ID: 1193-48814595

1193 Deer Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	199,476.87	19,947.69	10%	10.00%	8,767.91	93,272.21	97,436.75	29.52
10 Transportation	1,143.93	0.00	20%	0.00%	1,143.93	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	16,082.42		N/A		16,082.42	0.00	0.00	0.00
14 Retirement	18,000.00	3,600.00	20%	20.00%	1,286.39	16,713.61		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	709.51	0.00	N/A	0.00%	557.61	151.90	0.00	0.00
29 Flexibility	327,091.32	0.00	N/A	0.00%	327,091.32	0.00	0.00	0.00
61 Building Reserve	80,627.29	0.00	N/A	0.00%	63,537.29	9,024.79	8,065.21	2.44
Total of All Funds	643,131.34	23,547.69			418,466.87	119,162.51	105,501.96	31.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

11 Dawson

Submit ID: 1193-48814595

1193 Deer Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEER CREEK K-8 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	83,046.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,349.85
E.	Indian Education For All	(I-E)	502.11
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	480.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,238.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,079.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	145,366.47
C.	Maximum Budget Limit	(II-C)	181,480.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	36,114.47
E.	Adopted Budget	(II-E)	181,480.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	159,728.78
H.	Maximum Budget Limit	(II-H)	199,476.87
I.	Highest Budget Without a Vote	(II-I)	199,476.87
J.	Highest Budget	(II-J)	199,476.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	199,476.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,947.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,767.91
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,767.91	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,715.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		199,476.87
1.	BASE Budget Limit	(V-A1)	159,728.78	
2.	Over-BASE Budget	(V-A2)	39,748.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		83,046.79
1.	Direct State Aid Paid By State	(V-B1)	83,046.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,349.85
E.	Indian Education For All	(V-E)		502.11
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		480.69
H.	Special Education Allowable Cost Payment	(V-H)		3,238.41
I.	Remaining Fund Balance Available	(V-I)		8,767.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		853.36
1.	Actual Non-Levy Revenue	(V-J1)	853.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		57,688.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,688.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		159,728.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,748.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,748.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.04
1.	District Property Tax Levy Mills	(V-U1)	12.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	199,476.87

Budget Uses

Expenditure Budget	0002	199,476.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,767.91
Direct State Aid	3110	83,046.79
Quality Educator	3111	3,566.00
At Risk Student	3112	1,349.85
Indian Education For All	3113	502.11
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	3,238.41
Data For Achievement	3116	480.69
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	853.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,688.66		
Over-BASE Levy	1110(c)	39,748.09		
District Tax Levy			1110	97,436.75
Total Estimated Revenues to Fund Adopted Budget			0004	199,476.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,143.93

Budget Uses

Expenditure Budget	0002	1,143.93
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,143.93
Fund Balance for Budget	TFS48	1,143.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,143.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,143.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	16,082.42

Budget Uses

Expenditure Budget	0002	16,082.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,082.42
Unreserved Fund Balance Reappropriated	0970	16,082.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,082.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-48814595

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,886.39
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	1,286.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,713.61
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	709.51

Budget Uses

Expenditure Budget	0002	709.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	557.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	557.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	151.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	709.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-48814595

29 Flexibility Fund

Adopted Budget	0001	327,091.32

Budget Uses

Expenditure Budget	0002	327,091.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	327,091.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,091.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	327,091.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

Submit ID: 1193-48814595

1193 Deer Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	80,627.29
Budget Uses			
Expenditure Budget		0002	80,627.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	63,537.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	63,537.29
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,024.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,065.21	
District Tax Levy		1110	8,065.21
District Mills		999	2.44
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.44
Total Estimated Revenues to Fund Adopted Budget		0004	80,627.29

Budget Report
FY 2024

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-78683180

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 16	N/A	243,394

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Snapp

(Signature) (Date)

Chairperson, School Trustees: Edward Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-78683180

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	138,234.05	10,000.00	10%	7.23%	18,345.35	108,682.21	11,206.49	46.04
10 Transportation	7.45	0.00	20%	0.00%	7.45	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,000.00	20%	16.67%	2,246.50	9,753.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,596.98	0.00	N/A	0.00%	1,471.64	125.34	0.00	0.00
29 Flexibility	1,154.07	0.00	N/A	0.00%	1,154.07	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	152,992.55	12,000.00			23,225.01	118,561.05	11,206.49	46.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-78683180

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEERFIELD K-8 16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	69,369.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	24.67
E.	Indian Education For All	(I-E)	382.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	366.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,158.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	719.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,658.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	128,620.61
C.	Maximum Budget Limit	(II-C)	159,909.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,432.22
E.	Adopted Budget	(II-E)	135,052.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,801.83
H.	Maximum Budget Limit	(II-H)	163,847.32
I.	Highest Budget Without a Vote	(II-I)	138,234.05
J.	Highest Budget	(II-J)	163,847.32
K.	Highest Voted Amount	(II-K)	25,613.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	138,234.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,345.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,345.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,345.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		138,234.05
1.	BASE Budget Limit	(V-A1)	131,801.83	
2.	Over-BASE Budget	(V-A2)	6,432.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		69,369.93
1.	Direct State Aid Paid By State	(V-B1)	69,369.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		24.67
E.	Indian Education For All	(V-E)		382.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		366.24
H.	Special Education Allowable Cost Payment	(V-H)		2,158.94
I.	Remaining Fund Balance Available	(V-I)		18,345.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		300.49
1.	Actual Non-Levy Revenue	(V-J1)	300.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,287.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	32,513.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,774.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,801.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,432.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,432.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.43
1.	District Property Tax Levy Mills	(V-U1)	26.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	138,234.05

Budget Uses

Expenditure Budget	0002	138,234.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,345.35
Direct State Aid	3110	69,369.93
Quality Educator	3111	3,566.00
At Risk Student	3112	24.67
Indian Education For All	3113	382.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,158.94
Data For Achievement	3116	366.24
State - Guaranteed Tax Base Aid	3120	32,513.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	300.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,774.27		
Over-BASE Levy	1110(c)	6,432.22		
District Tax Levy			1110	11,206.49
Total Estimated Revenues to Fund Adopted Budget			0004	138,234.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7.45

Budget Uses

Expenditure Budget	0002	7.45
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7.45
Fund Balance for Budget	TFS48	7.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-78683180

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,246.50
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	2,246.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,753.50
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,596.98

Budget Uses

Expenditure Budget	0002	1,596.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,471.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,471.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	125.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,596.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-78683180

29 Flexibility Fund

Adopted Budget	0001	1,154.07

Budget Uses

Expenditure Budget	0002	1,154.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,154.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,154.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,154.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-78683180

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-83612631

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	434	N/A	14,736,685

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	426	N/A	13,631,582
Non-located - 12 Deer Lodge	8	N/A	1,105,103

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara O'Leary

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-83612631

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,409,283.62	332,003.41	10%	9.74%	0.00	2,301,338.07	1,107,945.55	75.17
10 Transportation	435,000.00	18,377.88	20%	4.22%	0.00	194,420.35	240,579.65	16.33
11 Bus Depreciation Reserve	725,926.72	0.00	N/A	0.00%	646,242.80	0.00	79,683.92	5.41
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	450,000.00	90,000.00	20%	20.00%	9,711.99	440,288.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	103,451.47	0.00	N/A	0.00%	1,857.02	2,594.45	99,000.00	6.72
29 Flexibility	65,121.05	0.00	N/A	0.00%	65,121.05	0.00	0.00	0.00
61 Building Reserve	162,577.96	0.00	N/A	0.00%	87,577.96	0.00	75,000.00	5.09
Total of All Funds	5,351,360.82	440,381.29			810,510.82	2,938,640.88	1,602,209.12	108.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-83612631

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER LODGE K-6	342
M1	DEER LODGE 7-8	92

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,332,917.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	135,508.00
D.	At Risk Student	(I-D)	23,418.55
E.	Indian Education For All	(I-E)	10,376.94
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	9,934.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	114,823.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	22,858.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	420
B.	BASE Budget Limit	(II-B)	2,596,969.89
C.	Maximum Budget Limit	(II-C)	3,233,311.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	728,424.48
E.	Adopted Budget	(II-E)	3,325,394.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,728,110.82
H.	Maximum Budget Limit	(II-H)	3,393,388.73
I.	Highest Budget Without a Vote	(II-I)	3,409,283.62
J.	Highest Budget	(II-J)	3,409,283.62
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,409,283.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		332,003.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		332,003.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,409,283.62
1.	BASE Budget Limit	(V-A1)	2,728,110.82	
2.	Over-BASE Budget	(V-A2)	681,172.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,332,917.70
1.	Direct State Aid Paid By State	(V-B1)	1,332,917.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		135,508.00
D.	At Risk Student	(V-D)		23,418.55
E.	Indian Education For All	(V-E)		10,376.94
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		9,934.26
H.	Special Education Allowable Cost Payment	(V-H)		114,823.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,034.93
1.	Actual Non-Levy Revenue	(V-J1)	10,034.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,088,511.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	661,739.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	426,772.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,728,110.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		681,172.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		681,172.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.22
1.	District Property Tax Levy Mills	(V-U1)	46.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-83612631

01 General Fund

Adopted Budget	0001	3,409,283.62

Budget Uses

Expenditure Budget	0002	3,409,283.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,332,917.70
Quality Educator	3111	135,508.00
At Risk Student	3112	23,418.55
Indian Education For All	3113	10,376.94
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	114,823.59
Data For Achievement	3116	9,934.26
State - Guaranteed Tax Base Aid	3120	661,739.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	10,034.93

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	426,772.75		
Over-BASE Levy	1110(c)	681,172.80		
District Tax Levy			1110	1,107,945.55
Total Estimated Revenues to Fund Adopted Budget			0004	3,409,283.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	435,000.00

Budget Uses

Expenditure Budget	0002	435,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	129,786.12
Contingency	0006	12,978.61
Over-Schedule	0011	292,235.27
Fund Balance for Budget	TFS48	18,377.88
Operating Reserve	0961	18,377.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	51,655.62
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	71,382.36
State - On-Schedule Transportation Reimbursement	3210	71,382.37
District Tax Levy	1110	240,579.65
District Mills	999	16.33
Total Estimated Revenues to Fund Adopted Budget	0004	435,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-83612631

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	725,926.72

Budget Uses

Expenditure Budget	0002	725,926.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	646,242.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	646,242.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,683.92
District Mills	999	5.41
Total Estimated Revenues to Fund Adopted Budget	0004	725,926.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Blue Bird	2021	98,000.00	24,500.00	19,600.00	12,250.00
2021 Blue Bird 2	2021	98,000.00	24,500.00	19,600.00	12,250.00
78	2018	116,000.00	86,150.00	23,200.00	13,250.00
79	2018	116,000.00	86,150.00	23,200.00	13,250.00
76	2016	103,600.00	124,692.50	20,720.00	13,937.50
77	2016	100,500.00	124,639.26	20,100.00	14,746.42
70	2014	96,931.00	145,396.50	N/A	NA
75	2012	95,981.05	143,971.58	N/A	NA
Total					79,683.92

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-83612631

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	99,711.99
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	9,711.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	440,288.01
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	103,451.47

Budget Uses

Expenditure Budget	0002	103,451.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,857.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,857.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,594.45
District Tax Levy	1110	99,000.00
District Mills	999	6.72
Total Estimated Revenues to Fund Adopted Budget	0004	103,451.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	65,121.05

Budget Uses

Expenditure Budget	0002	65,121.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,121.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,121.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,121.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-83612631

61 Building Reserve Fund

Adopted Budget	0001	162,577.96

Budget Uses

Expenditure Budget	0002	162,577.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,577.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,577.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	75,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	75,000.00
District Mills			999	5.09
Building Reserve Voted Mills			0134	5.09
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	162,577.96

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	375,000.00	5	612	150,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2024

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-83124038

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	204	N/A	4,752,182

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gina Smith

(Signature) (Date)

Chairperson, School Trustees: Cynthia Barnes

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
15 Flathead
0307 Deer Park Elem

Submit ID: 0307-83124038

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,373,550.31	83,414.06	10%	6.07%	0.00	1,162,264.88	211,285.43	44.47
10 Transportation	498.87	0.00	20%	0.00%	498.87	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	6,248.79		N/A		459.77	0.00	5,789.02	1.22
14 Retirement	204,336.30	40,867.26	20%	20.00%	20,227.06	184,109.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,128.21	0.00	N/A	0.00%	1,883.87	1,244.34	0.00	0.00
29 Flexibility	446.84	0.00	N/A	0.00%	446.84	0.00	0.00	0.00
61 Building Reserve	100,417.26	0.00	N/A	0.00%	65,728.78	22,972.48	11,716.00	2.47
Total of All Funds	1,688,626.58	124,281.32			89,245.19	1,370,590.94	228,790.45	48.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-83124038

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER PARK K-6	158
M1	DEER PARK 7-8	46

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	669,076.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,271.42
D.	At Risk Student	(I-D)	3,700.61
E.	Indian Education For All	(I-E)	4,877.64
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	4,669.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,458.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,485.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,881.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,159,680.53
C.	Maximum Budget Limit	(II-C)	1,442,655.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	65,107.54
E.	Adopted Budget	(II-E)	1,224,788.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,308,442.77
H.	Maximum Budget Limit	(II-H)	1,632,972.41
I.	Highest Budget Without a Vote	(II-I)	1,373,550.31
J.	Highest Budget	(II-J)	1,632,972.41
K.	Highest Voted Amount	(II-K)	259,422.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,373,550.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,414.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,414.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,373,550.31
1.	BASE Budget Limit	(V-A1)	1,308,442.77	
2.	Over-BASE Budget	(V-A2)	65,107.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		669,076.26
1.	Direct State Aid Paid By State	(V-B1)	669,076.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,271.42
D.	At Risk Student	(V-D)		3,700.61
E.	Indian Education For All	(V-E)		4,877.64
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		4,669.56
H.	Special Education Allowable Cost Payment	(V-H)		31,458.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,627.18
1.	Actual Non-Levy Revenue	(V-J1)	2,627.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		542,526.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	396,348.37	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,177.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,308,442.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		65,107.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		65,107.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.70
1.	District Property Tax Levy Mills	(V-U1)	13.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-83124038

01 General Fund

Adopted Budget	0001	1,373,550.31

Budget Uses

Expenditure Budget	0002	1,373,550.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	669,076.26
Quality Educator	3111	49,271.42
At Risk Student	3112	3,700.61
Indian Education For All	3113	4,877.64
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	31,458.84
Data For Achievement	3116	4,669.56
State - Guaranteed Tax Base Aid	3120	396,348.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,627.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,177.89		
Over-BASE Levy	1110(c)	65,107.54		
District Tax Levy			1110	211,285.43
Total Estimated Revenues to Fund Adopted Budget			0004	1,373,550.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-83124038

10 Transportation Fund

Adopted Budget	0001	498.87

Budget Uses

Expenditure Budget	0002	498.87
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	498.87
Fund Balance for Budget	TFS48	498.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	498.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	498.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-83124038

13 Tuition Fund

Adopted Budget	0001	6,248.79

Budget Uses

Expenditure Budget	0002	6,248.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	459.77
Unreserved Fund Balance Reappropriated	0970	459.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,789.02
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	6,248.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	204,336.30

Budget Uses

Expenditure Budget	0002	204,336.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,094.32
Operating Reserve	0961	40,867.26
Unreserved Fund Balance Reappropriated	0970	20,227.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,109.24
Total Estimated Revenues to Fund Adopted Budget	0004	204,336.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,128.21

Budget Uses

Expenditure Budget	0002	3,128.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,883.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,883.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,244.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,128.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	446.84

Budget Uses

Expenditure Budget	0002	446.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	446.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	446.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-83124038

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-83124038

61 Building Reserve Fund

Adopted Budget		0001	100,417.26

Budget Uses

Expenditure Budget		0002	100,417.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,728.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,728.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,972.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,716.00	
District Tax Levy		1110	11,716.00
District Mills		999	2.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.47
Total Estimated Revenues to Fund Adopted Budget		0004	100,417.26

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	39	N/A	6,447,944

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JENN CHAVEZ

(Signature) (Date)

Chairperson, School Trustees: HEATHER DEVRIES

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	531,571.07	53,157.11	10%	10.00%	6,162.09	226,223.11	299,185.87	46.40
10 Transportation	42,000.00	8,000.00	20%	19.05%	50.94	33,397.21	8,551.85	1.33
11 Bus Depreciation Reserve	51,843.11	0.00	N/A	0.00%	47,843.11	0.00	4,000.00	0.62
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	2,466.82	57,533.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,360.23	21.07	N/A	0.14%	0.00	360.23	15,000.00	2.33
29 Flexibility	10,532.79	0.00	N/A	0.00%	10,532.79	0.00	0.00	0.00
61 Building Reserve	24,175.63	0.00	N/A	0.00%	24,175.63	0.00	0.00	0.00
Total of All Funds	735,482.83	73,178.18			91,231.38	317,513.73	326,737.72	50.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0281-07455525

0281 Denton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DENTON K-6	31
M1	DENTON 7-8	8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	189,601.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,602.36
D.	At Risk Student	(I-D)	1,810.40
E.	Indian Education For All	(I-E)	932.49
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	892.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,014.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,004.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	331,896.48
C.	Maximum Budget Limit	(II-C)	409,968.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	172,320.89
E.	Adopted Budget	(II-E)	504,217.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	378,791.67
H.	Maximum Budget Limit	(II-H)	466,431.24
I.	Highest Budget Without a Vote	(II-I)	531,571.07
J.	Highest Budget	(II-J)	531,571.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	531,571.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,157.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,162.09
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,162.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		59,319.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		531,571.07
1.	BASE Budget Limit	(V-A1)	378,791.67	
2.	Over-BASE Budget	(V-A2)	152,779.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		189,601.75
1.	Direct State Aid Paid By State	(V-B1)	189,601.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,602.36
D.	At Risk Student	(V-D)		1,810.40
E.	Indian Education For All	(V-E)		932.49
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		892.71
H.	Special Education Allowable Cost Payment	(V-H)		6,014.19
I.	Remaining Fund Balance Available	(V-I)		6,162.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		369.21
1.	Actual Non-Levy Revenue	(V-J1)	369.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		146,406.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,406.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		378,791.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		152,779.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		152,779.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.69
1.	District Property Tax Levy Mills	(V-U1)	23.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

01 General Fund

Adopted Budget	0001	531,571.07

Budget Uses

Expenditure Budget	0002	531,571.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,162.09
Direct State Aid	3110	189,601.75
Quality Educator	3111	26,602.36
At Risk Student	3112	1,810.40
Indian Education For All	3113	932.49
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,014.19
Data For Achievement	3116	892.71
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	369.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,406.47		
Over-BASE Levy	1110(c)	152,779.40		
District Tax Levy			1110	299,185.87
Total Estimated Revenues to Fund Adopted Budget			0004	531,571.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,361.10
Contingency	0006	3,036.11
Over-Schedule	0011	8,602.79
Fund Balance for Budget	TFS48	8,050.94
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	50.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,698.60
State - On-Schedule Transportation Reimbursement	3210	16,698.61
District Tax Levy	1110	8,551.85
District Mills	999	1.33
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	51,843.11

Budget Uses

Expenditure Budget	0002	51,843.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,843.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,843.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	51,843.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 GMC 2140	2010	45,307.00	22,622.80	9,061.40	1,000.00
2009 ICRP8233	2008	36,494.50	12,798.90	7,298.90	1,000.00
2007 Thomas Activity Bus	2007	56,483.50	27,296.70	11,296.70	1,000.00
BUS L 4716	2001	37,500.00	37,000.00	7,500.00	1,000.00
BUS I 8761	1997	19,162.00	28,743.00	N/A	NA
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,466.82
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	2,466.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	57,533.18
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,360.23

Budget Uses

Expenditure Budget	0002	15,360.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21.07
Operating Reserve	0961	21.07
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	360.23
District Tax Levy	1110	15,000.00
District Mills	999	2.33
Total Estimated Revenues to Fund Adopted Budget	0004	15,360.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

29 Flexibility Fund

Adopted Budget	0001	10,532.79

Budget Uses

Expenditure Budget	0002	10,532.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,532.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,532.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,532.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0281 Denton Elem

Submit ID: 0281-07455525

61 Building Reserve Fund

Adopted Budget		0001	24,175.63

Budget Uses

Expenditure Budget		0002	24,175.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,175.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,175.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	24,175.63

Budget Report
FY 2024

14 Fergus

0282 Denton H S

Submit ID: 0282-48763196

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	11	6,691,338

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JENN CHAVEZ

(Signature) (Date)

Chairperson, School Trustees: HEATHER DEVRIES

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0282 Denton H S

Submit ID: 0282-48763196

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	593,126.15	59,312.62	10%	10.00%	4,450.44	255,210.07	333,465.64	49.84
10 Transportation	30,000.00	6,000.00	20%	20.00%	9,914.76	4,421.34	15,663.90	2.34
11 Bus Depreciation Reserve	70,589.52	0.00	N/A	0.00%	66,589.52	0.00	4,000.00	0.60
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	8,110.09	51,889.91		
17 Adult Education	4,458.68	0.00	35%	0.00%	4,458.68	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,343.44	156.73	N/A	1.02%	0.00	343.44	15,000.00	2.24
29 Flexibility	6,124.86	0.00	N/A	0.00%	6,124.86	0.00	0.00	0.00
61 Building Reserve	17,464.16	0.00	N/A	0.00%	17,464.16	0.00	0.00	0.00
Total of All Funds	797,106.81	77,469.35			117,112.51	311,864.76	368,129.54	55.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

0282 Denton H S

Submit ID: 0282-48763196

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DENTON HS 9-12 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	192,073.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,267.04
D.	At Risk Student	(I-D)	26.00
E.	Indian Education For All	(I-E)	263.01
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	251.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,768.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	565.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,072.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	348,943.40
C.	Maximum Budget Limit	(II-C)	433,599.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	238,208.35
E.	Adopted Budget	(II-E)	587,151.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	361,136.50
H.	Maximum Budget Limit	(II-H)	449,076.02
I.	Highest Budget Without a Vote	(II-I)	593,126.15
J.	Highest Budget	(II-J)	593,126.15
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	593,126.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		59,312.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,450.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,450.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,763.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		593,126.15
1.	BASE Budget Limit	(V-A1)	361,136.50	
2.	Over-BASE Budget	(V-A2)	231,989.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		192,073.89
1.	Direct State Aid Paid By State	(V-B1)	192,073.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,267.04
D.	At Risk Student	(V-D)		26.00
E.	Indian Education For All	(V-E)		263.01
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		251.79
H.	Special Education Allowable Cost Payment	(V-H)		2,768.64
I.	Remaining Fund Balance Available	(V-I)		4,450.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		487.46
1.	Actual Non-Levy Revenue	(V-J1)	487.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		148,078.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	46,602.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	101,475.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		361,136.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		231,989.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		231,989.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.17
U.	Over-BASE Mills	(V-U)		34.67
1.	District Property Tax Levy Mills	(V-U1)	34.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0282 Denton H S

Submit ID: 0282-48763196

01 General Fund

Adopted Budget	0001	593,126.15

Budget Uses

Expenditure Budget	0002	593,126.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,450.44
Direct State Aid	3110	192,073.89
Quality Educator	3111	12,267.04
At Risk Student	3112	26.00
Indian Education For All	3113	263.01
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	2,768.64
Data For Achievement	3116	251.79
State - Guaranteed Tax Base Aid	3120	46,602.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	487.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	101,475.99		
Over-BASE Levy	1110(c)	231,989.65		
District Tax Levy			1110	333,465.64
Total Estimated Revenues to Fund Adopted Budget			0004	593,126.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,019.40
Contingency	0006	401.94
Over-Schedule	0011	25,578.66
Fund Balance for Budget	TFS48	15,914.76
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	9,914.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,210.67
State - On-Schedule Transportation Reimbursement	3210	2,210.67
District Tax Levy	1110	15,663.90
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	70,589.52

Budget Uses

Expenditure Budget	0002	70,589.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,589.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,589.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	70,589.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 GMC 2140	2010	45,307.00	32,684.20	9,061.40	1,000.00
2009 ICRP Bus	2008	66,189.00	18,737.80	13,237.80	1,000.00
2007 Thomas Activity Bus	2007	56,483.50	32,796.70	11,296.70	1,000.00
BUS L 4716	2001	37,500.00	44,500.00	7,500.00	1,000.00
BUS I 8761	1997	19,162.00	28,743.00	N/A	NA
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0282 Denton H S

Submit ID: 0282-48763196

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,110.09
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	8,110.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,889.91
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0282 Denton H S

Submit ID: 0282-48763196

17 Adult Education Fund

Adopted Budget	0001	4,458.68

Budget Uses

Expenditure Budget	0002	4,458.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,458.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,458.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,458.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,343.44

Budget Uses

Expenditure Budget	0002	15,343.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156.73
Operating Reserve	0961	156.73
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	343.44
District Tax Levy	1110	15,000.00
District Mills	999	2.24
Total Estimated Revenues to Fund Adopted Budget	0004	15,343.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,124.86

Budget Uses

Expenditure Budget	0002	6,124.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,124.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,124.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,124.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

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Submit ID: 0282-48763196

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	17,464.16

Budget Uses

Expenditure Budget		0002	17,464.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,464.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,464.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	17,464.16

Budget Report
FY 2024

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-80742486

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	134	N/A	14,752,199

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Freyja Hughes

(Signature) (Date)

Chairperson, School Trustees: Aaron Foster

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-80742486

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,300,670.62	129,751.36	10%	9.98%	0.00	653,293.31	647,377.31	43.88
10 Transportation	192,828.76	38,565.75	20%	20.00%	525.37	31,707.72	160,595.67	10.89
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	290,000.00		N/A		4,444.84	0.00	285,555.16	19.36
14 Retirement	189,000.00	37,800.00	20%	20.00%	9,631.78	179,368.22		
17 Adult Education	9,932.07	0.00	35%	0.00%	9,932.07	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	65,093.43	0.00	N/A	0.00%	4,392.38	1,003.05	59,698.00	4.05
29 Flexibility	122.33	0.00	N/A	0.00%	122.33	0.00	0.00	0.00
61 Building Reserve	297,536.77	0.00	N/A	0.00%	269,446.78	4,284.91	23,805.08	1.61
Total of All Funds	2,345,183.98	206,117.11			298,495.55	869,657.21	1,177,031.22	79.79

50 Debt Service **Tax Jurisdiction**								
32-0592	402,900.00	0.00	20-9-438	0.00%	23,920.77	0.00	378,979.23	25.69

Budget Report
FY 2024

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-80742486

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DESMET K-6	106
M1	DESMET 7-8	28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	464,430.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,195.60
D.	At Risk Student	(I-D)	9,526.10
E.	Indian Education For All	(I-E)	3,203.94
F.	American Indian Achievement Gap	(I-F)	2,820.00
G.	Data For Achievement	(I-G)	3,067.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	102,112.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,887.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	119
B.	BASE Budget Limit	(II-B)	975,242.79
C.	Maximum Budget Limit	(II-C)	1,199,268.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	224,025.59
E.	Adopted Budget	(II-E)	1,199,268.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,054,721.55
H.	Maximum Budget Limit	(II-H)	1,300,670.62
I.	Highest Budget Without a Vote	(II-I)	1,300,670.62
J.	Highest Budget	(II-J)	1,300,670.62
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,300,670.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		129,751.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		129,751.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,300,670.62
1.	BASE Budget Limit	(V-A1)	1,054,721.55	
2.	Over-BASE Budget	(V-A2)	245,949.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		464,430.77
1.	Direct State Aid Paid By State	(V-B1)	464,430.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,195.60
D.	At Risk Student	(V-D)		9,526.10
E.	Indian Education For All	(V-E)		3,203.94
F.	American Indian Achievement Gap	(V-F)		2,820.00
G.	Data For Achievement	(V-G)		3,067.26
H.	Special Education Allowable Cost Payment	(V-H)		102,112.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,937.06
1.	Actual Non-Levy Revenue	(V-J1)	8,937.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		401,428.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	401,428.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,054,721.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		245,949.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		245,949.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.67
1.	District Property Tax Levy Mills	(V-U1)	16.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-80742486

01 General Fund

Adopted Budget	0001	1,300,670.62

Budget Uses

Expenditure Budget	0002	1,300,670.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	464,430.77
Quality Educator	3111	59,195.60
At Risk Student	3112	9,526.10
Indian Education For All	3113	3,203.94
American Indian Achievement Gap	3114	2,820.00
State Special Education Allowable Cost Payment to Districts	3115	102,112.58
Data For Achievement	3116	3,067.26
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,608.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,328.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	401,428.24		
Over-BASE Levy	1110(c)	245,949.07		
District Tax Levy			1110	647,377.31
Total Estimated Revenues to Fund Adopted Budget			0004	1,300,670.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	192,828.76

Budget Uses

Expenditure Budget	0002	192,828.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,825.20
Contingency	0006	2,882.52
Over-Schedule	0011	161,121.04
Fund Balance for Budget	TFS48	39,091.12
Operating Reserve	0961	38,565.75
Unreserved Fund Balance Reappropriated	0970	525.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,853.86
State - On-Schedule Transportation Reimbursement	3210	15,853.86
District Tax Levy	1110	160,595.67
District Mills	999	10.89
Total Estimated Revenues to Fund Adopted Budget	0004	192,828.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,444.84
Unreserved Fund Balance Reappropriated	0970	4,444.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	285,555.16
District Mills	999	19.36
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

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14 Retirement Fund

Adopted Budget	0001	189,000.00

Budget Uses

Expenditure Budget	0002	189,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,431.78
Operating Reserve	0961	37,800.00
Unreserved Fund Balance Reappropriated	0970	9,631.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	179,368.22
Total Estimated Revenues to Fund Adopted Budget	0004	189,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,932.07

Budget Uses

Expenditure Budget	0002	9,932.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,932.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,932.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,932.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	65,093.43

Budget Uses

Expenditure Budget	0002	65,093.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,392.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,392.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,003.05
District Tax Levy	1110	59,698.00
District Mills	999	4.05
Total Estimated Revenues to Fund Adopted Budget	0004	65,093.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	122.33

Budget Uses

Expenditure Budget	0002	122.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	122.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-80742486

50 Debt Service Fund

32-0592

Taxable Value		14,752,199.00
Adopted Budget	0001	402,900.00

Budget Uses

Expenditure Budget	0002	402,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,920.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,920.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	378,979.23
Jurisdiction Mills	999	25.69
Total Estimated Revenues to Fund Adopted Budget	0004	402,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/10/2020	06/30/2040	5,000,000.00	4,225,000.00	205,000.00	132,900.00	500.00
Elementary Bond	01/28/2021	06/30/2041	1,000,000.00	880,000.00	40,000.00	24,000.00	500.00
Total Bond Requirements							402,900.00
Total Debt Service Requirements						0002	402,900.00

Budget Report
FY 2024

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-80742486

61 Building Reserve Fund

Adopted Budget		0001	297,536.77

Budget Uses

Expenditure Budget		0002	297,536.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	269,446.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	269,446.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,284.91
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,805.08	
District Tax Levy		1110	23,805.08
District Mills		999	1.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.61
Total Estimated Revenues to Fund Adopted Budget		0004	297,536.77

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	812	N/A	23,651,597

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kasey Swisher

(Signature) (Date)

Chairperson, School Trustees: Todd Rouse

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,766,366.22	484,918.11	10%	8.41%	0.00	4,198,712.21	1,567,654.01	66.28
10 Transportation	111,947.00	22,389.40	20%	20.00%	5,393.42	0.00	106,553.58	4.51
11 Bus Depreciation Reserve	72,184.18	0.00	N/A	0.00%	72,184.18	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	808,544.00	161,708.80	20%	20.00%	28,496.87	780,047.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,986.10	0.00	N/A	0.00%	33,338.03	4,648.07	50,000.00	2.11
29 Flexibility	190,539.43	0.00	N/A	0.00%	190,539.43	0.00	0.00	0.00
61 Building Reserve	292,175.46	0.00	N/A	0.00%	193,137.56	53,911.01	45,126.89	1.91
Total of All Funds	7,329,742.39	669,016.31			523,089.49	5,037,318.42	1,769,334.48	74.81

50 Debt Service **Tax Jurisdiction**								
#10	611,843.95	0.00	20-9-438	0.00%	52,001.28	0.00	559,842.67	23.67

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DILLON K-6	633
M1	DILLON 7-8	179

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,434,331.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	205,579.90
D.	At Risk Student	(I-D)	29,670.01
E.	Indian Education For All	(I-E)	19,414.92
F.	American Indian Achievement Gap	(I-F)	4,935.00
G.	Data For Achievement	(I-G)	18,586.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	168,504.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	41,736.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	44,508.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	764
B.	BASE Budget Limit	(II-B)	4,502,478.54
C.	Maximum Budget Limit	(II-C)	5,617,920.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	878,832.93
E.	Adopted Budget	(II-E)	5,381,311.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,887,533.29
H.	Maximum Budget Limit	(II-H)	6,102,864.55
I.	Highest Budget Without a Vote	(II-I)	5,766,366.22
J.	Highest Budget	(II-J)	6,102,864.55
K.	Highest Voted Amount	(II-K)	336,498.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,766,366.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		484,918.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		484,918.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,766,366.22
1.	BASE Budget Limit	(V-A1)	4,887,533.29	
2.	Over-BASE Budget	(V-A2)	878,832.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,434,331.56
1.	Direct State Aid Paid By State	(V-B1)	2,434,331.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		205,579.90
D.	At Risk Student	(V-D)		29,670.01
E.	Indian Education For All	(V-E)		19,414.92
F.	American Indian Achievement Gap	(V-F)		4,935.00
G.	Data For Achievement	(V-G)		18,586.68
H.	Special Education Allowable Cost Payment	(V-H)		168,504.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,616.51
1.	Actual Non-Levy Revenue	(V-J1)	21,616.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,984,894.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,296,072.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	688,821.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,887,533.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		878,832.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		878,832.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.16
1.	District Property Tax Levy Mills	(V-U1)	37.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

01 General Fund

Adopted Budget	0001	5,766,366.22

Budget Uses

Expenditure Budget	0002	5,766,366.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,434,331.56
Quality Educator	3111	205,579.90
At Risk Student	3112	29,670.01
Indian Education For All	3113	19,414.92
American Indian Achievement Gap	3114	4,935.00
State Special Education Allowable Cost Payment to Districts	3115	168,504.67
Data For Achievement	3116	18,586.68
State - Guaranteed Tax Base Aid	3120	1,296,072.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,616.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	688,821.08		
Over-BASE Levy	1110(c)	878,832.93		
District Tax Levy			1110	1,567,654.01
Total Estimated Revenues to Fund Adopted Budget			0004	5,766,366.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	111,947.00

Budget Uses

Expenditure Budget	0002	111,947.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	111,947.00
Fund Balance for Budget	TFS48	27,782.82
Operating Reserve	0961	22,389.40
Unreserved Fund Balance Reappropriated	0970	5,393.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	106,553.58
District Mills	999	4.51
Total Estimated Revenues to Fund Adopted Budget	0004	111,947.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	72,184.18

Budget Uses

Expenditure Budget	0002	72,184.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,184.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,184.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,184.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 Bluebird	2003	42,597.00	63,895.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

14 Retirement Fund

Adopted Budget	0001	808,544.00

Budget Uses

Expenditure Budget	0002	808,544.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	190,205.67
Operating Reserve	0961	161,708.80
Unreserved Fund Balance Reappropriated	0970	28,496.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	780,047.13
Total Estimated Revenues to Fund Adopted Budget	0004	808,544.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,986.10

Budget Uses

Expenditure Budget	0002	54,648.07
Add To Fund Balance	0003	33,338.03
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,338.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,338.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,648.07
District Tax Levy	1110	50,000.00
District Mills	999	2.11
Total Estimated Revenues to Fund Adopted Budget	0004	87,986.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

29 Flexibility Fund

Adopted Budget	0001	190,539.43

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	190,539.43
Fund Balance for Budget	TFS48	190,539.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	190,539.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	190,539.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

50 Debt Service Fund

#10

Taxable Value		23,651,597.00
Adopted Budget	0001	611,843.95

Budget Uses

Expenditure Budget	0002	611,843.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,001.28
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,001.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	559,842.67
Jurisdiction Mills	999	23.67
Total Estimated Revenues to Fund Adopted Budget	0004	611,843.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/15/2031	7,245,000.00	3,695,000.00	470,000.00	139,375.00	500.00
Total Bond Requirements							609,875.00

SIDs

Issue Type		Amount
Elementary		1,968.95
Total SID Requirements		1,968.95
Total Debt Service Requirements	0002	611,843.95

Budget Report
FY 2024

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-63142492

61 Building Reserve Fund

Adopted Budget		0001	292,175.46

Budget Uses

Expenditure Budget		0002	292,175.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	193,137.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	193,137.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,911.01
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,126.89	
District Tax Levy		1110	45,126.89
District Mills		999	1.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.91
Total Estimated Revenues to Fund Adopted Budget		0004	292,175.46

Budget Report
FY 2024

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-76160112

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	1,341,032

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Steve Salusso

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-76160112

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	108,741.56	10,943.76	10%	10.06%	9,039.40	58,182.32	41,519.84	30.96
10 Transportation	455.82	91.16	20%	20.00%	364.66	91.16	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,000.00	2,000.00	20%	20.00%	7,289.83	2,710.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	635.98	0.00	N/A	0.00%	548.16	87.82	0.00	0.00
29 Flexibility	16,312.99	0.00	N/A	0.00%	16,312.99	0.00	0.00	0.00
61 Building Reserve	80,910.12	0.00	N/A	0.00%	65,030.12	12,704.00	3,176.00	2.37
Total of All Funds	217,056.47	13,034.92			98,585.16	73,775.47	44,695.84	33.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-76160112

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DIVIDE K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	846.98
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,754.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	308.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	222.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	89,149.35
C.	Maximum Budget Limit	(II-C)	110,689.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,394.90
E.	Adopted Budget	(II-E)	106,450.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	92,346.66
H.	Maximum Budget Limit	(II-H)	114,829.32
I.	Highest Budget Without a Vote	(II-I)	108,741.56
J.	Highest Budget	(II-J)	114,829.32
K.	Highest Voted Amount	(II-K)	6,087.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	108,741.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,874.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		69.60
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	69.60	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,039.40
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,039.40	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,983.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		108,741.56
1.	BASE Budget Limit	(V-A1)	92,346.66	
2.	Over-BASE Budget	(V-A2)	16,394.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		846.98
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		1,754.57
I.	Remaining Fund Balance Available	(V-I)		9,039.40
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		29,283.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,158.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,124.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		92,346.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,394.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,394.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.23
1.	District Property Tax Levy Mills	(V-U1)	12.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-76160112

01 General Fund

Adopted Budget	0001	108,741.56

Budget Uses

Expenditure Budget	0002	108,741.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,039.40
Direct State Aid	3110	47,482.31
Quality Educator	3111	3,566.00
At Risk Student	3112	846.98
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,754.57
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	4,158.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,124.94		
Over-BASE Levy	1110(c)	16,394.90		
District Tax Levy			1110	41,519.84
Total Estimated Revenues to Fund Adopted Budget			0004	108,741.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	455.82

Budget Uses

Expenditure Budget	0002	455.82
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	355.82
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	455.82
Operating Reserve	0961	91.16
Unreserved Fund Balance Reappropriated	0970	364.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	91.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	455.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,289.83
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	7,289.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,710.17
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	635.98

Budget Uses

Expenditure Budget	0002	635.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	548.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	548.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	635.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,312.99

Budget Uses

Expenditure Budget	0002	16,312.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,312.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,312.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,312.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-76160112

61 Building Reserve Fund

Adopted Budget		0001	80,910.12

Budget Uses

Expenditure Budget		0002	80,910.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,030.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,030.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,704.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,176.00	
District Tax Levy		1110	3,176.00
District Mills		999	2.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.37
Total Estimated Revenues to Fund Adopted Budget		0004	80,910.12

Budget Report
FY 2024

45 Sanders

0809 Dixon Elem

Submit ID: 0809-65293969

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	59	N/A	567,501

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Breezy Stipe

(Signature) (Date)

Chairperson, School Trustees: Birrell White

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

45 Sanders

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Submit ID: 0809-65293969

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	587,295.84	58,729.58	10%	10.00%	19,679.76	499,528.97	68,087.11	119.97
10 Transportation	74,000.00	14,800.00	20%	20.00%	2,663.80	28,794.96	42,541.24	74.96
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,015.79		N/A		4,015.79	0.00	0.00	0.00
14 Retirement	137,000.00	27,400.00	20%	20.00%	29,125.67	107,874.33		
17 Adult Education	650.00	227.50	35%	35.00%	206.90	0.00	443.10	0.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	507.23	563.49	N/A	111.09%	0.00	507.23	0.00	0.00
29 Flexibility	620.26	0.00	N/A	0.00%	620.26	0.00	0.00	0.00
61 Building Reserve	22,370.00	0.00	N/A	0.00%	0.00	17,896.00	4,474.00	7.88
Total of All Funds	826,459.12	101,720.57			56,312.18	654,601.49	115,545.45	203.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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Submit ID: 0809-65293969

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DIXON K-8	48
M1	DIXON 7-8	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	246,578.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,102.30
D.	At Risk Student	(I-D)	10,877.04
E.	Indian Education For All	(I-E)	1,410.69
F.	American Indian Achievement Gap	(I-F)	8,460.00
G.	Data For Achievement	(I-G)	1,350.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,321.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,032.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,685.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	575,497.68
C.	Maximum Budget Limit	(II-C)	706,031.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	53,928.88
E.	Adopted Budget	(II-E)	629,426.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	533,366.96
H.	Maximum Budget Limit	(II-H)	649,416.71
I.	Highest Budget Without a Vote	(II-I)	587,295.84
J.	Highest Budget	(II-J)	649,416.71
K.	Highest Voted Amount	(II-K)	62,120.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	587,295.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,729.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,679.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,679.76	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,409.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		587,295.84
1.	BASE Budget Limit	(V-A1)	533,366.96	
2.	Over-BASE Budget	(V-A2)	53,928.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		246,578.57
1.	Direct State Aid Paid By State	(V-B1)	246,578.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,102.30
D.	At Risk Student	(V-D)		10,877.04
E.	Indian Education For All	(V-E)		1,410.69
F.	American Indian Achievement Gap	(V-F)		8,460.00
G.	Data For Achievement	(V-G)		1,350.51
H.	Special Education Allowable Cost Payment	(V-H)		13,321.04
I.	Remaining Fund Balance Available	(V-I)		19,679.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		704.92
1.	Actual Non-Levy Revenue	(V-J1)	704.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		180,882.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	166,723.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,158.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		533,366.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		53,928.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		53,928.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.94
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		95.03
1.	District Property Tax Levy Mills	(V-U1)	95.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		119.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

45 Sanders

0809 Dixon Elem

Submit ID: 0809-65293969

01 General Fund

Adopted Budget	0001	587,295.84

Budget Uses

Expenditure Budget	0002	587,295.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,679.76
Direct State Aid	3110	246,578.57
Quality Educator	3111	50,102.30
At Risk Student	3112	10,877.04
Indian Education For All	3113	1,410.69
American Indian Achievement Gap	3114	8,460.00
State Special Education Allowable Cost Payment to Districts	3115	13,321.04
Data For Achievement	3116	1,350.51
State - Guaranteed Tax Base Aid	3120	166,723.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	704.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,158.23		
Over-BASE Levy	1110(c)	53,928.88		
District Tax Levy			1110	68,087.11
Total Estimated Revenues to Fund Adopted Budget			0004	587,295.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	74,000.00

Budget Uses

Expenditure Budget	0002	74,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,177.24
Contingency	0006	2,617.72
Over-Schedule	0011	45,205.04
Fund Balance for Budget	TFS48	17,463.80
Operating Reserve	0961	14,800.00
Unreserved Fund Balance Reappropriated	0970	2,663.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,397.48
State - On-Schedule Transportation Reimbursement	3210	14,397.48
District Tax Levy	1110	42,541.24
District Mills	999	74.96
Total Estimated Revenues to Fund Adopted Budget	0004	74,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	4,015.79

Budget Uses

Expenditure Budget	0002	4,015.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,015.79
Unreserved Fund Balance Reappropriated	0970	4,015.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,015.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0809 Dixon Elem

Submit ID: 0809-65293969

14 Retirement Fund

Adopted Budget	0001	137,000.00

Budget Uses

Expenditure Budget	0002	137,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,525.67
Operating Reserve	0961	27,400.00
Unreserved Fund Balance Reappropriated	0970	29,125.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,874.33
Total Estimated Revenues to Fund Adopted Budget	0004	137,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	650.00

Budget Uses

Expenditure Budget	0002	650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	434.40
Operating Reserve	0961	227.50
Unreserved Fund Balance Reappropriated	0970	206.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	443.10
District Mills	999	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	507.23

Budget Uses

Expenditure Budget	0002	507.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	563.49
Operating Reserve	0961	563.49
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	507.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	507.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	620.26

Budget Uses

Expenditure Budget	0002	620.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	620.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	620.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	620.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0809 Dixon Elem

Submit ID: 0809-65293969

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0809 Dixon Elem

Submit ID: 0809-65293969

61 Building Reserve Fund

Adopted Budget		0001	22,370.00

Budget Uses

Expenditure Budget		0002	22,370.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,896.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,474.00	
District Tax Levy		1110	4,474.00
District Mills		999	7.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.88
Total Estimated Revenues to Fund Adopted Budget		0004	22,370.00

Budget Report
FY 2024

36 Phillips

0648 Dodson K-12

Submit ID: 0648-27648501

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	66	*	34	1,784,834

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Nordlund

(Signature) (Date)

Chairperson, School Trustees: Berta Anderson

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

36 Phillips

0648 Dodson K-12

Submit ID: 0648-27648501

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,253,477.29	115,343.03	10%	9.20%	0.00	1,005,617.63	247,859.66	138.89
10 Transportation	148,000.00	29,600.00	20%	20.00%	45,679.08	40,048.80	62,272.12	34.89
11 Bus Depreciation Reserve	174,354.12	0.00	N/A	0.00%	115,804.47	0.00	58,549.65	32.80
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	195,000.00	39,000.00	20%	20.00%	18,142.43	176,857.57		
17 Adult Education	25,247.02	0.00	35%	0.00%	25,247.02	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,287.27	0.00	N/A	0.00%	3,248.35	1,038.92	0.00	0.00
29 Flexibility	2,598.32	0.00	N/A	0.00%	2,598.32	0.00	0.00	0.00
61 Building Reserve	443.43	0.00	N/A	0.00%	443.43	0.00	0.00	0.00
Total of All Funds	1,803,407.45	183,943.03			211,163.10	1,223,562.92	368,681.43	206.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

36 Phillips

0648 Dodson K-12

Submit ID: 0648-27648501

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DODSON K-6	48
M1	DODSON 7-8	18
H1	DODSON HS 9-12	34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	543,651.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,924.00
D.	At Risk Student	(I-D)	10,242.14
E.	Indian Education For All	(I-E)	2,391.00
F.	American Indian Achievement Gap	(I-F)	18,330.00
G.	Data For Achievement	(I-G)	2,289.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,478.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,037.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,062.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,627.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	1,032,683.62
C.	Maximum Budget Limit	(II-C)	1,281,308.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,037.72
E.	Adopted Budget	(II-E)	1,193,721.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,092,439.57
H.	Maximum Budget Limit	(II-H)	1,353,393.64
I.	Highest Budget Without a Vote	(II-I)	1,253,477.29
J.	Highest Budget	(II-J)	1,353,393.64
K.	Highest Voted Amount	(II-K)	99,916.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,253,477.29

Budget Report
FY 2024

36 Phillips

0648 Dodson K-12

Submit ID: 0648-27648501

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			115,343.03
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			115,343.03

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,205.24	8,273.21	24,478.45
B.	Special Education RSBG to Coop	3,392.40	1,644.80	5,037.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,839.06	3,967.20	11,806.26

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	434,721.90	266,279.50	701,001.40
		606,460.90	609,762.50	1,216,223.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	214,080.70	215,246.16	429,326.86
H.	Special Education in BASE@40%	7,839.06	3,967.20	11,806.26
I.	Subsidized BASE Amount	221,919.76	219,213.36	441,133.12
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,253,477.29
	1. BASE Budget Limit	(V-A1)	1,092,439.57	
	2. Over-BASE Budget	(V-A2)	161,037.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		543,651.87
	1. Direct State Aid Paid By State	(V-B1)	543,651.87	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,924.00
D.	At Risk Student	(V-D)		10,242.14
E.	Indian Education For All	(V-E)		2,391.00
F.	American Indian Achievement Gap	(V-F)		18,330.00
G.	Data For Achievement	(V-G)		2,289.00

H.	Special Education Allowable Cost Payment	(V-H)		24,478.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		441,133.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	354,311.17	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	86,821.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,092,439.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,037.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,037.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.21
T.	BASE Mills - High School	(V-T)		16.45
U.	Over-BASE Mills	(V-U)		90.23
1.	District Property Tax Levy Mills	(V-U1)	90.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		138.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

36 Phillips

0648 Dodson K-12

Submit ID: 0648-27648501

01 General Fund

Adopted Budget	0001	1,253,477.29

Budget Uses

Expenditure Budget	0002	1,253,477.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	543,651.87
Quality Educator	3111	49,924.00
At Risk Student	3112	10,242.14
Indian Education For All	3113	2,391.00
American Indian Achievement Gap	3114	18,330.00
State Special Education Allowable Cost Payment to Districts	3115	24,478.45
Data For Achievement	3116	2,289.00
State - Guaranteed Tax Base Aid	3120	354,311.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	86,821.94		
Over-BASE Levy	1110(c)	161,037.72		
District Tax Levy			1110	247,859.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,253,477.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	148,000.00

Budget Uses

Expenditure Budget	0002	148,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,408.00
Contingency	0006	3,640.80
Over-Schedule	0011	107,951.20
Fund Balance for Budget	TFS48	75,279.08
Operating Reserve	0961	29,600.00
Unreserved Fund Balance Reappropriated	0970	45,679.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,024.40
State - On-Schedule Transportation Reimbursement	3210	20,024.40
District Tax Levy	1110	62,272.12
District Mills	999	34.89
Total Estimated Revenues to Fund Adopted Budget	0004	148,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	174,354.12

Budget Uses

Expenditure Budget	0002	174,354.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	115,804.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,804.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,549.65
District Mills	999	32.80
Total Estimated Revenues to Fund Adopted Budget	0004	174,354.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevrolet express bus, 30 passenger, gas	2021	58,500.00	17,550.00	11,700.00	8,775.00
2020 Freightliner M2, 52 passenger, ultra coach liner se	2021	250,375.00	75,112.00	50,075.00	37,556.25
2021 ICCE 42 passenger, b:67, cummins diesel bus	2021	81,456.00	24,436.20	16,291.20	12,218.40
Total					58,549.65

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

0648 Dodson K-12

Submit ID: 0648-27648501

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,142.43
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	18,142.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	176,857.57
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,247.02

Budget Uses

Expenditure Budget	0002	25,247.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,247.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,247.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,247.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,287.27

Budget Uses

Expenditure Budget	0002	4,287.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,248.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,248.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,038.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,287.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,598.32

Budget Uses

Expenditure Budget	0002	2,598.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,598.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,598.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,598.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	443.43

Budget Uses

Expenditure Budget	0002	443.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	443.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	443.43

Budget Report
FY 2024

20 Granite

0419 Drummond Elem

Submit ID: 0419-39228925

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	126	N/A	5,810,636

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

20 Granite

0419 Drummond Elem

Submit ID: 0419-39228925

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,053,217.15	206,176.01	10%	19.58%	2,542.78	707,131.12	343,543.25	59.12
10 Transportation	91,407.00	18,281.40	20%	20.00%	2,278.62	15,767.84	73,360.54	12.63
11 Bus Depreciation Reserve	24,745.97	0.00	N/A	0.00%	12,245.97	0.00	12,500.00	2.15
13 Tuition	3,130.89		N/A		11.95	0.00	3,118.94	0.54
14 Retirement	128,554.26	13,267.08	20%	10.32%	0.00	128,554.26		
17 Adult Education	4,898.54	0.00	35%	0.00%	4,898.54	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,387.45	0.00	N/A	0.00%	6,548.12	839.33	0.00	0.00
29 Flexibility	6,320.37	0.00	N/A	0.00%	6,320.37	0.00	0.00	0.00
61 Building Reserve	55,695.54	0.00	N/A	0.00%	28,485.55	15,294.35	11,915.64	2.05
Total of All Funds	1,375,357.17	237,724.49			63,331.90	867,586.90	444,438.37	76.49

50 Debt Service Tax Jurisdiction								
#11	0.00	0.00	20-9-438	0.00%	30.62	0.00	0.00	0.00

Budget Report
FY 2024

20 Granite

0419 Drummond Elem

Submit ID: 0419-39228925

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DRUMMOND K-6	96
M1	DRUMMOND 7-8	30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	444,147.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,982.52
D.	At Risk Student	(I-D)	4,806.70
E.	Indian Education For All	(I-E)	3,012.66
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	2,884.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,972.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,476.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,015.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	111
B.	BASE Budget Limit	(II-B)	793,664.32
C.	Maximum Budget Limit	(II-C)	988,533.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,649.58
E.	Adopted Budget	(II-E)	964,313.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	882,567.57
H.	Maximum Budget Limit	(II-H)	1,098,960.62
I.	Highest Budget Without a Vote	(II-I)	1,053,217.15
J.	Highest Budget	(II-J)	1,098,960.62
K.	Highest Voted Amount	(II-K)	45,743.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,053,217.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		105,321.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		100,854.29
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	100,854.29	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,542.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,542.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		208,718.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,053,217.15
1.	BASE Budget Limit	(V-A1)	882,567.57	
2.	Over-BASE Budget	(V-A2)	170,649.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		444,147.02
1.	Direct State Aid Paid By State	(V-B1)	444,147.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,982.52
D.	At Risk Student	(V-D)		4,806.70
E.	Indian Education For All	(V-E)		3,012.66
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		2,884.14
H.	Special Education Allowable Cost Payment	(V-H)		22,972.85
I.	Remaining Fund Balance Available	(V-I)		2,542.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,143.98
1.	Actual Non-Levy Revenue	(V-J1)	8,143.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		351,839.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	178,946.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	172,893.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		882,567.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,649.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,649.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.37
1.	District Property Tax Levy Mills	(V-U1)	29.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

20 Granite

0419 Drummond Elem

Submit ID: 0419-39228925

01 General Fund

Adopted Budget	0001	1,053,217.15

Budget Uses

Expenditure Budget	0002	1,053,217.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,542.78
Direct State Aid	3110	444,147.02
Quality Educator	3111	41,982.52
At Risk Student	3112	4,806.70
Indian Education For All	3113	3,012.66
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	22,972.85
Data For Achievement	3116	2,884.14
State - Guaranteed Tax Base Aid	3120	178,946.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,143.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	172,893.67		
Over-BASE Levy	1110(c)	170,649.58		
District Tax Levy			1110	343,543.25
Total Estimated Revenues to Fund Adopted Budget			0004	1,053,217.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,407.00

Budget Uses

Expenditure Budget	0002	91,407.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,334.40
Contingency	0006	1,433.44
Over-Schedule	0011	75,639.16
Fund Balance for Budget	TFS48	20,560.02
Operating Reserve	0961	18,281.40
Unreserved Fund Balance Reappropriated	0970	2,278.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,883.92
State - On-Schedule Transportation Reimbursement	3210	7,883.92
District Tax Levy	1110	73,360.54
District Mills	999	12.63
Total Estimated Revenues to Fund Adopted Budget	0004	91,407.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	24,745.97

Budget Uses

Expenditure Budget	0002	24,745.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,245.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,245.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	12,500.00
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	24,745.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	12,500.00	12,500.00	12,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	3,130.89

Budget Uses

Expenditure Budget	0002	3,130.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11.95
Unreserved Fund Balance Reappropriated	0970	11.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,118.94
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	3,130.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

0419 Drummond Elem

Submit ID: 0419-39228925

14 Retirement Fund

Adopted Budget	0001	128,554.26

Budget Uses

Expenditure Budget	0002	128,554.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,267.08
Operating Reserve	0961	13,267.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,554.26
Total Estimated Revenues to Fund Adopted Budget	0004	128,554.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,898.54

Budget Uses

Expenditure Budget	0002	4,898.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,898.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,898.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,898.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,387.45

Budget Uses

Expenditure Budget	0002	7,387.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,548.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,548.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	839.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,387.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

0419 Drummond Elem

Submit ID: 0419-39228925

29 Flexibility Fund

Adopted Budget	0001	6,320.37

Budget Uses

Expenditure Budget	0002	6,320.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,320.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,320.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,320.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
#11

Taxable Value		5,810,636.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	30.62

Budget Report
FY 2024

20 Granite

0419 Drummond Elem

Submit ID: 0419-39228925

61 Building Reserve Fund

Adopted Budget		0001	55,695.54

Budget Uses

Expenditure Budget		0002	27,209.99
Add To Fund Balance		0003	28,485.55
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	28,485.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	28,485.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,294.35
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,915.64	
District Tax Levy		1110	11,915.64
District Mills		999	2.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.05
Total Estimated Revenues to Fund Adopted Budget		0004	55,695.54

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	68	7,178,021

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	931,536.71	182,060.74	10%	19.54%	8,134.34	632,995.42	290,406.95	40.45
10 Transportation	93,341.00	18,668.20	20%	20.00%	863.11	16,245.24	76,232.65	10.62
11 Bus Depreciation Reserve	24,686.96	0.00	N/A	0.00%	12,186.96	0.00	12,500.00	1.74
13 Tuition	2.53		N/A		2.53	0.00	0.00	0.00
14 Retirement	96,347.82	19,269.56	20%	20.00%	38,061.24	58,286.58		
17 Adult Education	4,886.62	0.00	35%	0.00%	4,886.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,108.12	0.00	N/A	0.00%	7,393.39	714.73	0.00	0.00
29 Flexibility	46,508.41	0.00	N/A	0.00%	38,521.42	7,986.99	0.00	0.00
61 Building Reserve	46,729.86	0.00	N/A	0.00%	24,799.86	14,206.48	7,723.52	1.08
Total of All Funds	1,252,148.03	219,998.50			134,849.47	730,435.44	386,863.12	53.89

50 Debt Service Tax Jurisdiction								
2	0.00	0.00	20-9-438	0.00%	336.84	0.00	0.00	0.00

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DRUMMOND HS 9-12 68

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	391,332.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,877.47
D.	At Risk Student	(I-D)	2,570.45
E.	Indian Education For All	(I-E)	1,625.88
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,556.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,486.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,495.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,317.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	709,396.21
C.	Maximum Budget Limit	(II-C)	884,573.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,925.25
E.	Adopted Budget	(II-E)	826,321.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	751,550.39
H.	Maximum Budget Limit	(II-H)	931,536.71
I.	Highest Budget Without a Vote	(II-I)	868,475.64
J.	Highest Budget	(II-J)	931,536.71
K.	Highest Voted Amount	(II-K)	63,061.07
L.	Amount Approved on Ballot by Voters	(II-L)	63,061.07
M.	Adopted Budget	(II-M)	931,536.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		93,153.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		88,907.07
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	88,907.07	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,134.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,134.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		190,195.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		931,536.71
1.	BASE Budget Limit	(V-A1)	751,550.39	
2.	Over-BASE Budget	(V-A2)	179,986.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		391,332.41
1.	Direct State Aid Paid By State	(V-B1)	391,332.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,877.47
D.	At Risk Student	(V-D)		2,570.45
E.	Indian Education For All	(V-E)		1,625.88
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,556.52
H.	Special Education Allowable Cost Payment	(V-H)		10,486.28
I.	Remaining Fund Balance Available	(V-I)		8,134.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,640.95
1.	Actual Non-Levy Revenue	(V-J1)	6,640.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		299,856.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	189,435.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,420.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		751,550.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		179,986.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		179,986.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.38
U.	Over-BASE Mills	(V-U)		25.07
1.	District Property Tax Levy Mills	(V-U1)	25.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

01 General Fund

Adopted Budget	0001	931,536.71

Budget Uses

Expenditure Budget	0002	931,536.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,134.34
Direct State Aid	3110	391,332.41
Quality Educator	3111	28,877.47
At Risk Student	3112	2,570.45
Indian Education For All	3113	1,625.88
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	10,486.28
Data For Achievement	3116	1,556.52
State - Guaranteed Tax Base Aid	3120	189,435.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,640.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,420.63		
Over-BASE Levy	1110(c)	179,986.32		
District Tax Levy			1110	290,406.95
Total Estimated Revenues to Fund Adopted Budget			0004	931,536.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	93,341.00

Budget Uses

Expenditure Budget	0002	93,341.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,768.40
Contingency	0006	1,476.84
Over-Schedule	0011	77,095.76
Fund Balance for Budget	TFS48	19,531.31
Operating Reserve	0961	18,668.20
Unreserved Fund Balance Reappropriated	0970	863.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,122.62
State - On-Schedule Transportation Reimbursement	3210	8,122.62
District Tax Levy	1110	76,232.65
District Mills	999	10.62
Total Estimated Revenues to Fund Adopted Budget	0004	93,341.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	24,686.96

Budget Uses

Expenditure Budget	0002	24,686.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,186.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,186.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	12,500.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	24,686.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	12,500.00	12,500.00	12,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	2.53

Budget Uses

Expenditure Budget	0002	2.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.53
Unreserved Fund Balance Reappropriated	0970	2.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

14 Retirement Fund

Adopted Budget	0001	96,347.82

Budget Uses

Expenditure Budget	0002	96,347.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,330.80
Operating Reserve	0961	19,269.56
Unreserved Fund Balance Reappropriated	0970	38,061.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	58,286.58
Total Estimated Revenues to Fund Adopted Budget	0004	96,347.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,886.62

Budget Uses

Expenditure Budget	0002	4,886.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,886.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,886.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,886.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

28 Technology Fund

Adopted Budget	0001	8,108.12

Budget Uses

Expenditure Budget	0002	8,108.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,393.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,393.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	714.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,108.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	46,508.41

Budget Uses

Expenditure Budget	0002	46,508.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,521.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,521.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,986.99
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,508.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

50 Debt Service Fund

2

Taxable Value		7,178,021.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	336.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	336.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	336.84

Budget Report
FY 2024

20 Granite

0420 Drummond H S

Submit ID: 0420-74428034

61 Building Reserve Fund

Adopted Budget		0001	46,729.86

Budget Uses

Expenditure Budget		0002	21,930.00
Add To Fund Balance		0003	24,799.86
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,799.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,799.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,206.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,723.52	
District Tax Levy		1110	7,723.52
District Mills		999	1.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.08
Total Estimated Revenues to Fund Adopted Budget		0004	46,729.86

Budget Report
FY 2024

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-69668722

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	21	N/A	1,076,438

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angela Munroe

(Signature) (Date)

Chairperson, School Trustees: Kevin Thomas

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-69668722

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	178,797.21	17,933.07	10%	10.03%	964.45	121,706.64	56,126.12	52.13
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	22,000.00	4,400.00	20%	20.00%	8,294.03	13,705.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	393.63	0.00	N/A	0.00%	243.93	149.70	0.00	0.00
29 Flexibility	31,088.24	0.00	N/A	0.00%	31,088.24	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	232,279.08	22,333.07			40,590.65	135,562.31	56,126.12	52.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-69668722

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DUPUYER K-8 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	83,046.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	2,836.33
E.	Indian Education For All	(I-E)	502.11
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	480.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,238.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,079.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	960.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	136,805.61
C.	Maximum Budget Limit	(II-C)	169,428.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,382.95
E.	Adopted Budget	(II-E)	158,188.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	157,414.26
H.	Maximum Budget Limit	(II-H)	196,169.25
I.	Highest Budget Without a Vote	(II-I)	178,797.21
J.	Highest Budget	(II-J)	196,169.25
K.	Highest Voted Amount	(II-K)	17,372.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	178,797.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,879.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		53.35
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	53.35	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		964.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	964.45	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,897.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		178,797.21
1.	BASE Budget Limit	(V-A1)	157,414.26	
2.	Over-BASE Budget	(V-A2)	21,382.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		83,046.79
1.	Direct State Aid Paid By State	(V-B1)	83,046.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		2,836.33
E.	Indian Education For All	(V-E)		502.11
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		480.69
H.	Special Education Allowable Cost Payment	(V-H)		3,238.41
I.	Remaining Fund Balance Available	(V-I)		964.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		623.11
1.	Actual Non-Levy Revenue	(V-J1)	623.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		65,722.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	30,979.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,743.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		157,414.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,382.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,382.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.86
1.	District Property Tax Levy Mills	(V-U1)	19.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-69668722

01 General Fund

Adopted Budget	0001	178,797.21

Budget Uses

Expenditure Budget	0002	178,797.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	964.45
Direct State Aid	3110	83,046.79
Quality Educator	3111	0.00
At Risk Student	3112	2,836.33
Indian Education For All	3113	502.11
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,238.41
Data For Achievement	3116	480.69
State - Guaranteed Tax Base Aid	3120	30,979.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	257.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	366.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,743.17		
Over-BASE Levy	1110(c)	21,382.95		
District Tax Levy			1110	56,126.12
Total Estimated Revenues to Fund Adopted Budget			0004	178,797.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,694.03
Operating Reserve	0961	4,400.00
Unreserved Fund Balance Reappropriated	0970	8,294.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,705.97
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	393.63

Budget Uses

Expenditure Budget	0002	393.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	243.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	243.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	149.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	393.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	31,088.24

Budget Uses

Expenditure Budget	0002	31,088.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,088.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,088.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,088.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

37 Pondera

0671 Dupuyer Elem

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-69668722

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	111	*	31	8,376,075

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 50 Teton	54	26	4,819,686
Non-located - 37 Pondera	57	5	3,556,389

The final budget is approved as set forth in this document.

Certification

District Clerk: Esther Clark

(Signature) (Date)

Chairperson, School Trustees: Leigh Greyn

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,734,009.04	210,239.87	10%	12.12%	0.00	968,367.35	765,641.69	91.41
10 Transportation	265,000.00	53,000.00	20%	20.00%	30,610.74	34,540.61	199,848.65	23.86
11 Bus Depreciation Reserve	325,536.32	0.00	N/A	0.00%	288,302.62	800.00	36,433.70	4.35
13 Tuition	15,000.00		N/A		1,240.96	0.00	13,759.04	1.64
14 Retirement	240,000.00	36,554.85	20%	15.23%	32,871.52	207,128.48		
17 Adult Education	28,000.00	0.00	35%	0.00%	27,259.80	150.00	590.20	0.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,942.58	0.00	N/A	0.00%	37,528.71	1,413.87	0.00	0.00
29 Flexibility	72,999.91	0.00	N/A	0.00%	72,799.91	200.00	0.00	0.00
61 Building Reserve	142,405.89	0.00	N/A	0.00%	97,005.89	19,516.76	25,883.24	3.09
Total of All Funds	2,861,893.74	299,794.72			587,620.15	1,232,117.07	1,042,156.52	124.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DUTTON/BRADY K-6	76
E3	MIDWAY COLONY SCHOOL	16
M1	DUTTON/BRADY 7-8	19
H1	DUTTON/BRADY 9-12	31 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	682,511.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,443.70
D.	At Risk Student	(I-D)	6,587.84
E.	Indian Education For All	(I-E)	3,395.22
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	3,250.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,589.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,196.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,778.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,421.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	1,283,557.30
C.	Maximum Budget Limit	(II-C)	1,587,410.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	424,312.08
E.	Adopted Budget	(II-E)	1,707,869.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,328,983.30
H.	Maximum Budget Limit	(II-H)	1,651,628.94
I.	Highest Budget Without a Vote	(II-I)	1,734,009.04
J.	Highest Budget	(II-J)	1,734,009.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,734,009.04

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		173,400.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		36,838.97
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	36,838.97	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		210,239.87

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,117.31	4,472.09	21,589.40
B.	Special Education RSBG to Coop	5,705.40	1,490.60	7,196.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,129.08	2,385.08	11,514.16

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	228,985.00	343,483.00	572,468.00
F.	100% Of Per Student Entitlement	711,596.50	242,807.50	954,404.00
		940,581.50	586,290.50	1,526,872.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	332,025.27	206,960.55	538,985.82
H.	Special Education in BASE@40%	9,129.08	2,385.08	11,514.16
I.	Subsidized BASE Amount	341,154.35	209,345.63	550,499.98
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,734,009.04
1.	BASE Budget Limit	(V-A1)	1,328,983.30	
2.	Over-BASE Budget	(V-A2)	405,025.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		682,511.78
1.	Direct State Aid Paid By State	(V-B1)	682,511.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,443.70
D.	At Risk Student	(V-D)		6,587.84
E.	Indian Education For All	(V-E)		3,395.22
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		3,250.38

H.	Special Education Allowable Cost Payment	(V-H)		21,589.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,653.59
	1. Actual Non-Levy Revenue	(V-J1)	2,653.59	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		547,846.39
	1. State - Guaranteed Tax Base Aid	(V-L1)	187,230.44	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	360,615.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,328,983.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		405,025.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		405,025.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.95
T.	BASE Mills - High School	(V-T)		15.10
U.	Over-BASE Mills	(V-U)		48.36
	1. District Property Tax Levy Mills	(V-U1)	48.36	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

01 General Fund

Adopted Budget	0001	1,734,009.04

Budget Uses

Expenditure Budget	0002	1,734,009.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	682,511.78
Quality Educator	3111	60,443.70
At Risk Student	3112	6,587.84
Indian Education For All	3113	3,395.22
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	21,589.40
Data For Achievement	3116	3,250.38
State - Guaranteed Tax Base Aid	3120	187,230.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,653.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	360,615.95		
Over-BASE Levy	1110(c)	405,025.74		
District Tax Levy			1110	765,641.69
Total Estimated Revenues to Fund Adopted Budget			0004	1,734,009.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,400.55
Contingency	0006	3,140.06
Over-Schedule	0011	230,459.39
Fund Balance for Budget	TFS48	83,610.74
Operating Reserve	0961	53,000.00
Unreserved Fund Balance Reappropriated	0970	30,610.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,270.30
State - On-Schedule Transportation Reimbursement	3210	17,270.31
District Tax Levy	1110	199,848.65
District Mills	999	23.86
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	325,536.32

Budget Uses

Expenditure Budget	0002	325,536.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	288,302.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	288,302.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,433.70
District Mills	999	4.35
Total Estimated Revenues to Fund Adopted Budget	0004	325,536.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Davey Coach	2020	169,995.00	4,000.00	33,999.00	28,000.00
2017 TRAVERSE	2020	23,490.00	9,745.00	4,698.00	0.00
2019 BlueBird Gas Bus 4	2018	84,000.00	67,200.00	16,800.00	0.00
2592 Bus 3	2016	84,329.00	118,059.80	16,865.80	8,433.70
0192 Bus 10	2011	84,800.00	127,200.00	N/A	NA
0575 Bus 6	2004	65,031.45	97,547.18	N/A	NA
Tharp base station	2002	564.00	846.00	N/A	NA
2971 Bus 8	2001	51,378.00	77,067.00	N/A	NA
Base in elem office	1999	591.00	886.50	N/A	NA
4103 Bus 2	1998	47,750.00	71,625.00	N/A	NA
Total					36,433.70

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,240.96
Unreserved Fund Balance Reappropriated	0970	1,240.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,759.04
District Mills	999	1.64
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,426.37
Operating Reserve	0961	36,554.85
Unreserved Fund Balance Reappropriated	0970	32,871.52

Estimated Funding Sources

Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	206,928.48
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,259.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,259.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	590.20
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	38,942.58

Budget Uses

Expenditure Budget	0002	38,942.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,528.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,528.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,263.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,942.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	72,999.91

Budget Uses

Expenditure Budget	0002	72,999.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,799.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,799.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,999.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 1235-64863175

1235 Dutton/Brady K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	142,405.89

Budget Uses

Expenditure Budget		0002	142,405.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	97,005.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	97,005.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,516.76
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,883.24	
District Tax Levy		1110	25,883.24
District Mills		999	3.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.09
Total Estimated Revenues to Fund Adopted Budget		0004	142,405.89

Budget Report
FY 2024

18 Glacier

Submit ID: 0404-32716424

0404 East Glacier Park Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	67	N/A	2,489,740

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Mason

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Mandi Kennerly

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

18 Glacier

Submit ID: 0404-32716424

0404 East Glacier Park Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	608,771.20	103,874.97	10%	17.06%	0.00	353,312.05	255,459.15	102.61
10 Transportation	6,435.18	1,287.04	20%	20.00%	6,273.14	162.04	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,126.01		N/A		3,101.01	25.00	0.00	0.00
14 Retirement	125,000.00	22,618.32	20%	18.09%	0.00	125,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	123,928.31	0.00	N/A	0.00%	93,966.09	1,612.22	28,350.00	11.39
29 Flexibility	67,244.00	0.00	N/A	0.00%	66,394.00	850.00	0.00	0.00
61 Building Reserve	386,258.77	0.00	N/A	0.00%	315,938.77	19,300.00	51,020.00	20.49
Total of All Funds	1,320,763.47	127,780.33			485,673.01	500,261.31	334,829.15	134.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

18 Glacier

Submit ID: 0404-32716424

0404 East Glacier Park Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 EAST GLACIER PARK K-8 67

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	208,769.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,396.00
D.	At Risk Student	(I-D)	4,528.12
E.	Indian Education For All	(I-E)	1,601.97
F.	American Indian Achievement Gap	(I-F)	12,690.00
G.	Data For Achievement	(I-G)	1,533.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,923.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,443.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,797.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	405,207.38
C.	Maximum Budget Limit	(II-C)	498,665.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	183,436.82
E.	Adopted Budget	(II-E)	588,644.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	433,455.38
H.	Maximum Budget Limit	(II-H)	536,084.46
I.	Highest Budget Without a Vote	(II-I)	608,771.20
J.	Highest Budget	(II-J)	608,771.20
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	608,771.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,877.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		42,997.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	42,997.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		103,874.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		608,771.20
1.	BASE Budget Limit	(V-A1)	433,455.38	
2.	Over-BASE Budget	(V-A2)	175,315.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		208,769.03
1.	Direct State Aid Paid By State	(V-B1)	208,769.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,396.00
D.	At Risk Student	(V-D)		4,528.12
E.	Indian Education For All	(V-E)		1,601.97
F.	American Indian Achievement Gap	(V-F)		12,690.00
G.	Data For Achievement	(V-G)		1,533.63
H.	Special Education Allowable Cost Payment	(V-H)		11,923.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		834.80
1.	Actual Non-Levy Revenue	(V-J1)	834.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		170,178.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	90,035.43	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,143.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		433,455.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		175,315.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		175,315.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.42
1.	District Property Tax Levy Mills	(V-U1)	70.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		102.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

18 Glacier

Submit ID: 0404-32716424

0404 East Glacier Park Elem

01 General Fund

Adopted Budget	0001	608,771.20

Budget Uses

Expenditure Budget	0002	608,771.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	208,769.03
Quality Educator	3111	21,396.00
At Risk Student	3112	4,528.12
Indian Education For All	3113	1,601.97
American Indian Achievement Gap	3114	12,690.00
State Special Education Allowable Cost Payment to Districts	3115	11,923.07
Data For Achievement	3116	1,533.63
State - Guaranteed Tax Base Aid	3120	90,035.43

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	834.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	80,143.33		
Over-BASE Levy	1110(c)	175,315.82		
District Tax Levy			1110	255,459.15
Total Estimated Revenues to Fund Adopted Budget			0004	608,771.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,435.18

Budget Uses

Expenditure Budget	0002	6,435.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	125.00
Contingency	0006	25.00
Over-Schedule	0011	6,285.18
Fund Balance for Budget	TFS48	7,560.18
Operating Reserve	0961	1,287.04
Unreserved Fund Balance Reappropriated	0970	6,273.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	75.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12.04
State - On-Schedule Transportation Reimbursement	3210	75.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,435.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	3,126.01

Budget Uses

Expenditure Budget	0002	3,126.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,101.01
Unreserved Fund Balance Reappropriated	0970	3,101.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,126.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,618.32
Operating Reserve	0961	22,618.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	124,650.00
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	123,928.31

Budget Uses

Expenditure Budget	0002	123,928.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,966.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,966.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	412.22
District Tax Levy	1110	28,350.00
District Mills	999	11.39
Total Estimated Revenues to Fund Adopted Budget	0004	123,928.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	67,244.00

Budget Uses

Expenditure Budget	0002	67,244.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,394.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,394.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	850.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	67,244.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

Submit ID: 0404-32716424

0404 East Glacier Park Elem

61 Building Reserve Fund

Adopted Budget	0001	386,258.77

Budget Uses

Expenditure Budget	0002	386,258.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	315,938.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	315,938.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,800.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
Building Reserve Permissive Levy	1110(b)	6,020.00	
District Tax Levy		1110	51,020.00
District Mills		999	20.49
Building Reserve Voted Mills		0134	18.07
Building Reserve Permissive Mills		0135	2.42
Total Estimated Revenues to Fund Adopted Budget		0004	386,258.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	45,000.00	1	612	0.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2024

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-99941901

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,425	598	31,600,904

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Hoogerheide

(Signature) (Date)

Chairperson, School Trustees: Scott Walter

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-99941901

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	13,603,691.16	1,084,590.30	10%	7.97%	0.00	11,345,296.20	2,258,394.96	71.44
10 Transportation	845,000.00	47,063.38	20%	5.57%	0.00	154,550.00	690,450.00	21.85
11 Bus Depreciation Reserve	502,168.04	0.00	N/A	0.00%	349,498.52	0.00	152,669.52	4.83
13 Tuition	598,865.19		N/A		185,308.70	0.00	413,556.49	13.09
14 Retirement	1,800,000.00	292,684.47	20%	16.26%	0.00	1,800,000.00		
17 Adult Education	50,472.61	0.00	35%	0.00%	15,871.61	3,000.00	31,601.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	437,412.50	0.00	N/A	0.00%	332,338.50	12,074.00	93,000.00	2.94
29 Flexibility	405,058.31	0.00	N/A	0.00%	191,764.32	151,665.99	61,628.00	1.95
61 Building Reserve	672,529.87	0.00	N/A	0.00%	426,489.87	142,413.00	103,627.00	3.28
Total of All Funds	18,915,197.68	1,424,338.15			1,501,271.52	13,608,999.19	3,804,926.97	120.38

50 Debt Service **Tax Jurisdiction**								
K-12 HS	2,343,612.50	17,786.07	20-9-438	0.76%	0.00	0.00	2,343,612.50	74.16
1	949,937.70	150,000.00	20-9-438	15.79%	80,637.70	0.00	869,300.00	27.51

Budget Report
FY 2024

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-99941901

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EAST HELENA K-6	1,102
M1	EAST HELENA 7-8	323
H1	EAST HELENA HS	598

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	6,412,312.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	569,276.24
D.	At Risk Student	(I-D)	48,198.56
E.	Indian Education For All	(I-E)	48,369.93
F.	American Indian Achievement Gap	(I-F)	29,375.00
G.	Data For Achievement	(I-G)	46,306.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	311,966.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	103,982.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	85,823.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	83,679.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,964
B.	BASE Budget Limit	(II-B)	11,990,006.61
C.	Maximum Budget Limit	(II-C)	14,846,429.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,644.60
E.	Adopted Budget	(II-E)	12,876,651.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	82%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	12,696,046.56
H.	Maximum Budget Limit	(II-H)	15,739,788.64
I.	Highest Budget Without a Vote	(II-I)	13,603,691.16
J.	Highest Budget	(II-J)	15,739,788.64
K.	Highest Voted Amount	(II-K)	2,136,097.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	13,603,691.16

Budget Report
FY 2024

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-99941901

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,084,590.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,084,590.30

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	219,749.25	92,217.58	311,966.83
B.	Special Education RSBG to Coop	73,245.00	30,737.20	103,982.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	117,197.70	49,181.91	166,379.61

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	269,081.00	343,483.00	612,564.00
F.	100% Of Per Student Entitlement	9,133,584.90	4,599,068.50	13,732,653.40
		9,402,665.90	4,942,551.50	14,345,217.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,319,141.06	1,744,720.68	5,063,861.74
H.	Special Education in BASE@40%	117,197.70	49,181.91	166,379.61
I.	Subsidized BASE Amount	3,436,338.76	1,793,902.59	5,230,241.35
J.	Subsidized BASE Ratio	66%	34%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		13,603,691.16
1.	BASE Budget Limit	(V-A1)	12,696,046.56	
2.	Over-BASE Budget	(V-A2)	907,644.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,412,312.18
1.	Direct State Aid Paid By State	(V-B1)	6,412,312.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		569,276.24
D.	At Risk Student	(V-D)		48,198.56
E.	Indian Education For All	(V-E)		48,369.93
F.	American Indian Achievement Gap	(V-F)		29,375.00
G.	Data For Achievement	(V-G)		46,306.47

H.	Special Education Allowable Cost Payment	(V-H)		311,966.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		78,831.13
	1. Actual Non-Levy Revenue	(V-J1)	78,831.13	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,151,410.22
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,755,659.86	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,395,750.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		12,696,046.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		45,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	45,000.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		862,644.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		907,644.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.95
T.	BASE Mills - High School	(V-T)		15.19
U.	Over-BASE Mills	(V-U)		27.30
	1. District Property Tax Levy Mills	(V-U1)	27.30	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-99941901

01 General Fund

Adopted Budget	0001	13,603,691.16

Budget Uses

Expenditure Budget	0002	13,603,691.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	6,412,312.18
Quality Educator	3111	569,276.24
At Risk Student	3112	48,198.56
Indian Education For All	3113	48,369.93
American Indian Achievement Gap	3114	29,375.00
State Special Education Allowable Cost Payment to Districts	3115	311,966.83
Data For Achievement	3116	46,306.47
State - Guaranteed Tax Base Aid	3120	3,755,659.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	75,831.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,000.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	45,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,395,750.36		
Over-BASE Levy	1110(c)	862,644.60		
District Tax Levy			1110	2,258,394.96
Total Estimated Revenues to Fund Adopted Budget			0004	13,603,691.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	845,000.00

Budget Uses

Expenditure Budget	0002	845,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	140,500.00
Contingency	0006	14,050.00
Over-Schedule	0011	690,450.00
Fund Balance for Budget	TFS48	47,063.38
Operating Reserve	0961	47,063.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	77,275.00
State - On-Schedule Transportation Reimbursement	3210	77,275.00
District Tax Levy	1110	690,450.00
District Mills	999	21.85
Total Estimated Revenues to Fund Adopted Budget	0004	845,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	502,168.04

Budget Uses

Expenditure Budget	0002	502,168.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	349,498.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	349,498.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	152,669.52
District Mills	999	4.83
Total Estimated Revenues to Fund Adopted Budget	0004	502,168.04

Budget Report
FY 2024

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1240 East Helena K-12

Submit ID: 1240-99941901

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ICBUS International Bus	2023	70,057.60	0.00	14,011.52	14,011.52
2023 Bluebird Bus	2023	185,500.00	0.00	37,100.00	37,100.00
2018 Ford Transit T-350	2022	49,955.00	9,991.00	9,991.00	9,991.00
2022 Bluebird Bus	2022	164,750.00	32,950.00	32,950.00	32,950.00
2000 Vanhool Bus - Model C2045	2021	35,175.00	14,070.00	7,035.00	7,035.00
2003 BlueBird Bus	2021	8,000.00	3,200.00	1,600.00	1,600.00
2008 BlueBird Bus	2021	12,000.00	4,800.00	2,400.00	2,400.00
2012 Vanhool Bus	2021	80,160.00	32,064.00	16,032.00	16,032.00
2021 Bluebird Bus	2020	157,750.00	94,650.00	31,550.00	31,550.00
2016 Blue Bird Bus	2015	126,500.00	189,750.00	N/A	NA
2016 Blue Bird Bus - 83 Passenger	2015	133,500.00	200,250.00	N/A	NA
2011 Bluebird Bus - 83 Pass	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus - 83 Passenger	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus-76 Passenger	2011	96,400.00	144,600.00	N/A	NA
2010 Bluebird Bus	2009	123,500.00	185,250.00	N/A	NA
2007 Blue Bird/Bus J	2007	98,685.00	148,027.50	N/A	NA
2005 Bluebird Bus	2005	80,500.00	120,750.00	N/A	NA
Total					152,669.52

13 Tuition Fund

Adopted Budget	0001	598,865.19

Budget Uses

Expenditure Budget	0002	598,865.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,308.70
Unreserved Fund Balance Reappropriated	0970	185,308.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	413,556.49
District Mills	999	13.09
Total Estimated Revenues to Fund Adopted Budget	0004	598,865.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,800,000.00

Budget Uses

Expenditure Budget	0002	1,800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	292,684.47
Operating Reserve	0961	292,684.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,800,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,472.61

Budget Uses

Expenditure Budget	0002	50,472.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,871.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,871.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	3,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,601.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,472.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	437,412.50

Budget Uses

Expenditure Budget	0002	437,412.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	332,338.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	332,338.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	12,074.00
District Tax Levy	1110	93,000.00
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	437,412.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	405,058.31

Budget Uses

Expenditure Budget	0002	405,058.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	191,764.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	191,764.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	61,628.00
State - Advanced Opportunity Aid	3770	90,037.99
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	61,628.00
District Mills	999	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	405,058.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1240 East Helena K-12

Submit ID: 1240-99941901

50 Debt Service Fund

1

Taxable Value		31,600,904.00
Adopted Budget	0001	949,937.70

Budget Uses

Expenditure Budget	0002	869,300.00
Add To Fund Balance	0003	80,637.70
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,637.70
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	80,637.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	869,300.00
Jurisdiction Mills	999	27.51
Total Estimated Revenues to Fund Adopted Budget	0004	949,937.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/27/2017	06/30/2037	12,000,000.00	8,725,000.00	530,000.00	338,800.00	500.00
Total Bond Requirements							869,300.00
Total Debt Service Requirements						0002	869,300.00

Budget Report
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1240 East Helena K-12

Submit ID: 1240-99941901

K-12 HS

Taxable Value		31,600,904.00
Adopted Budget	0001	2,343,612.50

Budget Uses

Expenditure Budget	0002	2,343,612.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,786.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	17,786.07
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,343,612.50
Jurisdiction Mills	999	74.16
Total Estimated Revenues to Fund Adopted Budget	0004	2,343,612.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/08/2018	06/30/2038	29,500,000.00	23,345,000.00	1,150,000.00	1,188,112.50	500.00
Total Bond Requirements							2,338,612.50

SIDs

Issue Type		Amount
Elementary		5,000.00
Total SID Requirements		5,000.00
Total Debt Service Requirements	0002	2,343,612.50

Budget Report
FY 2024

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-99941901

61 Building Reserve Fund

Adopted Budget		0001	672,529.87

Budget Uses

Expenditure Budget		0002	672,529.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	426,489.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	426,489.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	142,413.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	103,627.00	
District Tax Levy		1110	103,627.00
District Mills		999	3.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.28
Total Estimated Revenues to Fund Adopted Budget		0004	672,529.87

Budget Report
FY 2024

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-48145474

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 93	N/A	26,465,173

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Micheal Ashbrook

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-48145474

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	880,978.14	60,369.67	10%	6.85%	0.00	424,153.32	456,824.82	17.26
10 Transportation	160,000.00	0.00	20%	0.00%	24,825.72	42,209.55	92,964.73	3.51
11 Bus Depreciation Reserve	124,146.33	0.00	N/A	0.00%	89,677.53	0.00	34,468.80	1.30
13 Tuition	48,200.00		N/A		10,829.33	0.00	37,370.67	1.41
14 Retirement	145,000.00	0.00	20%	0.00%	20,005.81	124,994.19		
17 Adult Education	12,000.00	0.00	35%	0.00%	7,018.28	0.00	4,981.72	0.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,944.08	0.00	N/A	0.00%	1,270.57	673.51	16,000.00	0.60
29 Flexibility	13,723.28	0.00	N/A	0.00%	13,723.28	0.00	0.00	0.00
61 Building Reserve	80,742.52	0.00	N/A	0.00%	55,072.52	3,915.76	21,754.24	0.82
Total of All Funds	1,482,734.35	60,369.67			222,423.04	595,946.33	664,364.98	25.09

50 Debt Service								
Tax Jurisdiction								
Elem 2014	636,725.00	0.00	20-9-438	0.00%	8,944.59	0.00	627,780.41	23.72

Budget Report
FY 2024

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-48145474

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EKALAKA K-6	71 *
M1	EKALAKA 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	347,917.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,835.26
D.	At Risk Student	(I-D)	6,311.80
E.	Indian Education For All	(I-E)	2,223.63
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	2,128.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,231.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,266.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	705,062.11
C.	Maximum Budget Limit	(II-C)	874,298.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,436.39
E.	Adopted Budget	(II-E)	874,298.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	708,211.63
H.	Maximum Budget Limit	(II-H)	880,978.14
I.	Highest Budget Without a Vote	(II-I)	868,947.08
J.	Highest Budget	(II-J)	880,978.14
K.	Highest Voted Amount	(II-K)	12,031.06
L.	Amount Approved on Ballot by Voters	(II-L)	12,031.06
M.	Adopted Budget	(II-M)	880,978.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,369.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,369.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		880,978.14
1.	BASE Budget Limit	(V-A1)	708,211.63	
2.	Over-BASE Budget	(V-A2)	172,766.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		347,917.75
1.	Direct State Aid Paid By State	(V-B1)	347,917.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,835.26
D.	At Risk Student	(V-D)		6,311.80
E.	Indian Education For All	(V-E)		2,223.63
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		2,128.77
H.	Special Education Allowable Cost Payment	(V-H)		24,231.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,094.62
1.	Actual Non-Levy Revenue	(V-J1)	2,094.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		284,058.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	284,058.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		708,211.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		172,766.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		172,766.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.53
1.	District Property Tax Levy Mills	(V-U1)	6.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-48145474

01 General Fund

Adopted Budget	0001	880,978.14

Budget Uses

Expenditure Budget	0002	880,978.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	347,917.75
Quality Educator	3111	37,835.26
At Risk Student	3112	6,311.80
Indian Education For All	3113	2,223.63
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	24,231.49
Data For Achievement	3116	2,128.77
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,196.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	898.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	284,058.31		
Over-BASE Levy	1110(c)	172,766.51		
District Tax Levy			1110	456,824.82
Total Estimated Revenues to Fund Adopted Budget			0004	880,978.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-48145474

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,372.32
Contingency	0006	3,837.23
Over-Schedule	0011	117,790.45
Fund Balance for Budget	TFS48	24,825.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,825.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,104.77
State - On-Schedule Transportation Reimbursement	3210	21,104.78
District Tax Levy	1110	92,964.73
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-48145474

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	124,146.33

Budget Uses

Expenditure Budget	0002	124,146.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,677.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,677.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,468.80
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	124,146.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	4,656.60	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	13,182.90	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	50,510.00	40,408.00	10,102.00	10,102.00
BUS#12 CHEVY Mini - Lic #166 VIN#3619	2017	28,937.50	28,937.50	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 VIN #9201	2017	47,642.00	47,642.00	9,528.40	9,528.40
BUS #1 THOMAS Mini 29 Pass. Lic#2122A Vin #7148 Black Hood	2014	26,684.00	40,026.00	N/A	NA
BUS#3 THOMAS Mini 16 Pass. Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS - Lic #14 - VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					34,468.80

Budget Report
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06 Carter
0087 Ekalaka Elem

Submit ID: 0087-48145474

13 Tuition Fund

Adopted Budget	0001	48,200.00

Budget Uses

Expenditure Budget	0002	48,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,829.33
Unreserved Fund Balance Reappropriated	0970	10,829.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,370.67
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	48,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-48145474

14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,005.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,005.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	124,994.19
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,018.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,018.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,981.72
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,944.08

Budget Uses

Expenditure Budget	0002	17,944.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,270.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,270.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	673.51
District Tax Levy	1110	16,000.00
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	17,944.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,723.28

Budget Uses

Expenditure Budget	0002	13,723.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,723.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,723.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,723.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
06 Carter

0087 Ekalaka Elem

Submit ID: 0087-48145474

50 Debt Service Fund
Elem 2014

Taxable Value		26,465,173.00
Adopted Budget	0001	636,725.00

Budget Uses

Expenditure Budget	0002	636,725.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,944.59
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,944.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	627,780.41
Jurisdiction Mills	999	23.72
Total Estimated Revenues to Fund Adopted Budget	0004	636,725.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	09/26/2014	06/30/2024	5,600,000.00	-400,000.00	620,000.00	16,275.00	450.00
Total Bond Requirements							636,725.00
Total Debt Service Requirements						0002	636,725.00

Budget Report
FY 2024

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-48145474

61 Building Reserve Fund

Adopted Budget		0001	80,742.52

Budget Uses

Expenditure Budget		0002	80,742.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,072.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,072.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,915.76
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,754.24	
District Tax Levy		1110	21,754.24
District Mills		999	0.82
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.82
Total Estimated Revenues to Fund Adopted Budget		0004	80,742.52

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-04803494

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	719	N/A	15,483,762

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Copeman

(Signature) (Date)

Chairperson, School Trustees: Luke Romo

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-04803494

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,363,236.16	310,131.37	10%	7.11%	0.00	3,878,203.92	485,032.24	31.34
10 Transportation	507,642.00	101,528.40	20%	20.00%	61,627.98	178,501.00	267,513.02	17.28
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	166,919.00		N/A		7,205.01	0.00	159,713.99	10.31
14 Retirement	559,408.00	111,881.60	20%	20.00%	16,386.52	543,021.48		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	20,044.35	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,153.14	0.00	N/A	0.00%	2,089.27	4,063.87	0.00	0.00
29 Flexibility	144,792.88	0.00	N/A	0.00%	2,440.88	71,176.00	71,176.00	4.60
61 Building Reserve	232,457.48	0.00	N/A	0.00%	141,337.48	51,236.00	39,884.00	2.58
Total of All Funds	5,994,608.66	528,441.37			251,131.49	4,726,202.27	1,023,319.25	66.11

50 Debt Service Tax Jurisdiction								
8	1,431,650.00	0.00	20-9-438	0.00%	43,992.73	0.00	1,387,657.27	89.62

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-04803494

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELDER GROVE K-6	564
M1	ELDER GROVE 7-8	155

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,162,115.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	169,741.60
D.	At Risk Student	(I-D)	6,786.98
E.	Indian Education For All	(I-E)	17,191.29
F.	American Indian Achievement Gap	(I-F)	7,050.00
G.	Data For Achievement	(I-G)	16,457.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	122,620.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	36,956.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	44,401.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	692
B.	BASE Budget Limit	(II-B)	4,017,957.37
C.	Maximum Budget Limit	(II-C)	5,017,457.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,000.00
E.	Adopted Budget	(II-E)	4,127,957.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,273,236.16
H.	Maximum Budget Limit	(II-H)	5,336,371.68
I.	Highest Budget Without a Vote	(II-I)	4,363,236.16
J.	Highest Budget	(II-J)	5,336,371.68
K.	Highest Voted Amount	(II-K)	973,135.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,363,236.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		310,131.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		310,131.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,363,236.16
1.	BASE Budget Limit	(V-A1)	4,273,236.16	
2.	Over-BASE Budget	(V-A2)	90,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,162,115.00
1.	Direct State Aid Paid By State	(V-B1)	2,162,115.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		169,741.60
D.	At Risk Student	(V-D)		6,786.98
E.	Indian Education For All	(V-E)		17,191.29
F.	American Indian Achievement Gap	(V-F)		7,050.00
G.	Data For Achievement	(V-G)		16,457.91
H.	Special Education Allowable Cost Payment	(V-H)		122,620.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,851.24
1.	Actual Non-Levy Revenue	(V-J1)	10,851.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,760,421.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,305,389.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	455,032.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,273,236.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		60,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	60,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		90,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.94
1.	District Property Tax Levy Mills	(V-U1)	1.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-04803494

01 General Fund

Adopted Budget	0001	4,363,236.16

Budget Uses

Expenditure Budget	0002	4,363,236.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,162,115.00
Quality Educator	3111	169,741.60
At Risk Student	3112	6,786.98
Indian Education For All	3113	17,191.29
American Indian Achievement Gap	3114	7,050.00
State Special Education Allowable Cost Payment to Districts	3115	122,620.50
Data For Achievement	3116	16,457.91
State - Guaranteed Tax Base Aid	3120	1,305,389.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	851.24
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2024

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	60,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	455,032.24		
Over-BASE Levy	1110(c)	30,000.00		
District Tax Levy			1110	485,032.24
Total Estimated Revenues to Fund Adopted Budget			0004	4,363,236.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	507,642.00

Budget Uses

Expenditure Budget	0002	507,642.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	160,501.00
Contingency	0006	5,000.00
Over-Schedule	0011	342,141.00
Fund Balance for Budget	TFS48	163,156.38
Operating Reserve	0961	101,528.40
Unreserved Fund Balance Reappropriated	0970	61,627.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	13,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	82,750.50
State - On-Schedule Transportation Reimbursement	3210	82,750.50
District Tax Levy	1110	267,513.02
District Mills	999	17.28
Total Estimated Revenues to Fund Adopted Budget	0004	507,642.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-04803494

13 Tuition Fund

Adopted Budget	0001	166,919.00

Budget Uses

Expenditure Budget	0002	166,919.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,205.01
Unreserved Fund Balance Reappropriated	0970	7,205.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	159,713.99
District Mills	999	10.31
Total Estimated Revenues to Fund Adopted Budget	0004	166,919.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-04803494

14 Retirement Fund

Adopted Budget	0001	559,408.00

Budget Uses

Expenditure Budget	0002	559,408.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,268.12
Operating Reserve	0961	111,881.60
Unreserved Fund Balance Reappropriated	0970	16,386.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	543,021.48
Total Estimated Revenues to Fund Adopted Budget	0004	559,408.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,944.35
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	20,044.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,044.35

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,153.14

Budget Uses

Expenditure Budget	0002	6,153.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,089.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,089.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,063.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,153.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

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29 Flexibility Fund

Adopted Budget	0001	144,792.88

Budget Uses

Expenditure Budget	0002	144,792.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,440.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,440.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	71,176.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	71,176.00
District Mills	999	4.60
Total Estimated Revenues to Fund Adopted Budget	0004	144,792.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-04803494

50 Debt Service Fund

8

Taxable Value		15,483,762.00
Adopted Budget	0001	1,431,650.00

Budget Uses

Expenditure Budget	0002	1,431,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,992.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,992.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,387,657.27
Jurisdiction Mills	999	89.62
Total Estimated Revenues to Fund Adopted Budget	0004	1,431,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	04/04/2013	06/30/2033	5,000,000.00	2,585,000.00	245,000.00	84,900.00	400.00
Elementary Bond	03/08/2018	06/30/2038	14,785,000.00	11,900,000.00	595,000.00	505,850.00	500.00
Total Bond Requirements							1,431,650.00

Total Debt Service Requirements	0002	1,431,650.00

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0972-04803494

0972 Elder Grove Elem

61 Building Reserve Fund

Adopted Budget		0001	232,457.48
Budget Uses			
Expenditure Budget		0002	141,337.96
Add To Fund Balance		0003	91,119.52
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	141,337.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	141,337.48
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,236.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,884.00	
District Tax Levy		1110	39,884.00
District Mills		999	2.58
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.58
Total Estimated Revenues to Fund Adopted Budget		0004	232,457.48

Budget Report
FY 2024

39 Powell

0719 Elliston Elem

Submit ID: 0719-02025132

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	1,748,525

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Price

(Signature) (Date)

Chairperson, School Trustees: Jailynn Meador

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

39 Powell

0719 Elliston Elem

Submit ID: 0719-02025132

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	199,631.76	13,090.59	10%	6.56%	0.00	114,895.74	84,736.02	48.46
10 Transportation	637.22	127.44	20%	20.00%	407.62	229.60	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	5,890.31	20%	16.83%	0.00	35,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,376.13	0.00	N/A	0.00%	3,223.12	153.01	0.00	0.00
29 Flexibility	6,176.58	0.00	N/A	0.00%	6,176.58	0.00	0.00	0.00
61 Building Reserve	6,626.60	0.00	N/A	0.00%	6,626.60	0.00	0.00	0.00
Total of All Funds	251,448.29	19,108.34			16,433.92	150,278.35	84,736.02	48.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

39 Powell

0719 Elliston Elem

Submit ID: 0719-02025132

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ELLISTON K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	80,311.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,845.20
D.	At Risk Student	(I-D)	2,192.97
E.	Indian Education For All	(I-E)	478.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	457.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,121.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,028.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	741.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	160,657.61
C.	Maximum Budget Limit	(II-C)	199,399.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,741.65
E.	Adopted Budget	(II-E)	199,399.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	160,890.11
H.	Maximum Budget Limit	(II-H)	199,913.51
I.	Highest Budget Without a Vote	(II-I)	199,631.76
J.	Highest Budget	(II-J)	200,278.80
K.	Highest Voted Amount	(II-K)	647.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	199,631.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,090.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,090.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		199,631.76
1.	BASE Budget Limit	(V-A1)	160,890.11	
2.	Over-BASE Budget	(V-A2)	38,741.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,311.60
1.	Direct State Aid Paid By State	(V-B1)	80,311.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,845.20
D.	At Risk Student	(V-D)		2,192.97
E.	Indian Education For All	(V-E)		478.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		457.80
H.	Special Education Allowable Cost Payment	(V-H)		4,121.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		65,482.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	19,488.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	45,994.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		160,890.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		38,741.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		38,741.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.16
1.	District Property Tax Levy Mills	(V-U1)	22.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	199,631.76

Budget Uses

Expenditure Budget	0002	199,631.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	80,311.60
Quality Educator	3111	7,845.20
At Risk Student	3112	2,192.97
Indian Education For All	3113	478.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,121.67
Data For Achievement	3116	457.80
State - Guaranteed Tax Base Aid	3120	19,488.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	45,994.37		
Over-BASE Levy	1110(c)	38,741.65		
District Tax Levy			1110	84,736.02
Total Estimated Revenues to Fund Adopted Budget			0004	199,631.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	637.22

Budget Uses

Expenditure Budget	0002	637.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	473.55
Contingency	0006	100.00
Over-Schedule	0011	63.67
Fund Balance for Budget	TFS48	535.06
Operating Reserve	0961	127.44
Unreserved Fund Balance Reappropriated	0970	407.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	229.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	637.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,890.31
Operating Reserve	0961	5,890.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	35,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,376.13

Budget Uses

Expenditure Budget	0002	3,223.12
Add To Fund Balance	0003	153.01
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,223.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,223.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	153.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,376.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,176.58

Budget Uses

Expenditure Budget	0002	6,176.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,176.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,176.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,176.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0719 Elliston Elem

Submit ID: 0719-02025132

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0719 Elliston Elem

Submit ID: 0719-02025132

61 Building Reserve Fund

Adopted Budget		0001	6,626.60

Budget Uses

Expenditure Budget		0002	6,626.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,626.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,626.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	6,626.60

Budget Report
FY 2024

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86483476

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	464	N/A	33,728,069

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Hickethier

(Signature) (Date)

Chairperson, School Trustees: Monica Zieske

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86483476

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,422,639.28	342,263.93	10%	10.00%	13,628.49	1,794,933.79	1,614,077.00	47.86
10 Transportation	273,718.00	30,240.44	20%	11.05%	0.00	62,672.00	211,046.00	6.26
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	88,000.00		N/A		0.00	0.00	88,000.00	2.61
14 Retirement	435,345.00	87,069.00	20%	20.00%	32,104.43	403,240.57		
17 Adult Education	35,000.00	11,971.40	35%	34.20%	10,850.31	0.00	24,149.69	0.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	102,579.32	0.00	N/A	0.00%	87,120.40	2,679.92	12,779.00	0.38
29 Flexibility	10.59	0.00	N/A	0.00%	10.59	0.00	0.00	0.00
61 Building Reserve	363,003.06	0.00	N/A	0.00%	302,573.06	9,218.14	51,211.86	1.52
Total of All Funds	4,720,295.25	471,544.77			446,287.28	2,272,744.42	2,001,263.55	59.35

50 Debt Service								
Tax Jurisdiction								
D23	1,090,900.00	0.00	20-9-438	0.00%	19,608.82	0.00	1,071,291.18	31.76

Budget Report
FY 2024

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86483476

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELYSIAN K-6	368
M1	ELYSIAN 7-8	96

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,418,469.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,019.40
D.	At Risk Student	(I-D)	7,434.10
E.	Indian Education For All	(I-E)	11,094.24
F.	American Indian Achievement Gap	(I-F)	12,455.00
G.	Data For Achievement	(I-G)	10,620.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	71,553.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,849.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,408.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	413
B.	BASE Budget Limit	(II-B)	2,474,090.36
C.	Maximum Budget Limit	(II-C)	3,079,102.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	604,653.40
E.	Adopted Budget	(II-E)	3,078,743.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,817,985.88
H.	Maximum Budget Limit	(II-H)	3,509,889.58
I.	Highest Budget Without a Vote	(II-I)	3,422,639.28
J.	Highest Budget	(II-J)	3,509,889.58
K.	Highest Voted Amount	(II-K)	87,250.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,422,639.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		342,263.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,628.49
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,628.49	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		355,892.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,422,639.28
1.	BASE Budget Limit	(V-A1)	2,817,985.88	
2.	Over-BASE Budget	(V-A2)	604,653.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,418,469.30
1.	Direct State Aid Paid By State	(V-B1)	1,418,469.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,019.40
D.	At Risk Student	(V-D)		7,434.10
E.	Indian Education For All	(V-E)		11,094.24
F.	American Indian Achievement Gap	(V-F)		12,455.00
G.	Data For Achievement	(V-G)		10,620.96
H.	Special Education Allowable Cost Payment	(V-H)		71,553.44
I.	Remaining Fund Balance Available	(V-I)		13,628.49
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,355.91
1.	Actual Non-Levy Revenue	(V-J1)	3,355.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,141,355.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	131,931.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,009,423.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,817,985.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		604,653.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		604,653.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.93
1.	District Property Tax Levy Mills	(V-U1)	17.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86483476

01 General Fund

Adopted Budget	0001	3,422,639.28

Budget Uses

Expenditure Budget	0002	3,422,639.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,628.49
Direct State Aid	3110	1,418,469.30
Quality Educator	3111	128,019.40
At Risk Student	3112	7,434.10
Indian Education For All	3113	11,094.24
American Indian Achievement Gap	3114	12,455.00
State Special Education Allowable Cost Payment to Districts	3115	71,553.44
Data For Achievement	3116	10,620.96
State - Guaranteed Tax Base Aid	3120	131,931.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,232.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	123.72
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,009,423.60		
Over-BASE Levy	1110(c)	604,653.40		
District Tax Levy			1110	1,614,077.00
Total Estimated Revenues to Fund Adopted Budget			0004	3,422,639.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	273,718.00

Budget Uses

Expenditure Budget	0002	273,718.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,672.00
Contingency	0006	5,000.00
Over-Schedule	0011	211,046.00
Fund Balance for Budget	TFS48	30,240.44
Operating Reserve	0961	30,240.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,336.00
State - On-Schedule Transportation Reimbursement	3210	31,336.00
District Tax Levy	1110	211,046.00
District Mills	999	6.26
Total Estimated Revenues to Fund Adopted Budget	0004	273,718.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	88,000.00

Budget Uses

Expenditure Budget	0002	88,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	88,000.00
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	88,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86483476

14 Retirement Fund

Adopted Budget	0001	435,345.00

Budget Uses

Expenditure Budget	0002	435,345.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,173.43
Operating Reserve	0961	87,069.00
Unreserved Fund Balance Reappropriated	0970	32,104.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	403,240.57
Total Estimated Revenues to Fund Adopted Budget	0004	435,345.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86483476

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,821.71
Operating Reserve	0961	11,971.40
Unreserved Fund Balance Reappropriated	0970	10,850.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,149.69
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	102,579.32

Budget Uses

Expenditure Budget	0002	102,579.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,120.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,120.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,679.92
District Tax Levy	1110	12,779.00
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	102,579.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10.59

Budget Uses

Expenditure Budget	0002	10.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86483476

50 Debt Service Fund

D23

Taxable Value		33,728,069.00
Adopted Budget	0001	1,090,900.00

Budget Uses

Expenditure Budget	0002	1,090,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,608.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,608.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,071,291.18
Jurisdiction Mills	999	31.76
Total Estimated Revenues to Fund Adopted Budget	0004	1,090,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	05/30/2013	06/30/2033	9,465,000.00	5,240,000.00	495,000.00	197,700.00	500.00
Elementary Bond	07/28/2022	06/30/2042	5,375,000.00	4,990,000.00	190,000.00	207,200.00	500.00
Total Bond Requirements							1,090,900.00

Total Debt Service Requirements	0002	1,090,900.00

61 Building Reserve Fund

Adopted Budget		0001	363,003.06

Budget Uses

Expenditure Budget		0002	363,003.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	302,573.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	302,573.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,218.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	51,211.86	
District Tax Levy		1110	51,211.86
District Mills		999	1.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.52
Total Estimated Revenues to Fund Adopted Budget		0004	363,003.06

Budget Report
FY 2024

28 Madison

0546 Ennis K-12 Schools

Submit ID: 0546-19026460

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	315	*	127	320,345,774

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ginger Martello

(Signature) (Date)

Chairperson, School Trustees: Kyle Stone

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

28 Madison

Submit ID: 0546-19026460

0546 Ennis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,877,815.67	393,903.45	10%	10.16%	23,049.58	1,822,797.70	2,031,968.39	6.34
10 Transportation	575,000.00	115,000.00	20%	20.00%	68,201.56	80,200.00	426,598.44	1.33
11 Bus Depreciation Reserve	658,219.01	0.00	N/A	0.00%	513,425.18	1,500.00	143,293.83	0.45
13 Tuition	153,725.00		N/A		69,725.69	1,000.00	82,999.31	0.26
14 Retirement	614,000.00	122,800.00	20%	20.00%	93,026.52	520,973.48		
17 Adult Education	290,000.00	0.00	35%	0.00%	17,182.92	7,500.00	265,317.08	0.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	889,036.68	0.00	N/A	0.00%	589,576.85	4,459.83	295,000.00	0.92
29 Flexibility	496,644.83	0.00	N/A	0.00%	489,644.83	7,000.00	0.00	0.00
61 Building Reserve	678,396.64	0.00	N/A	0.00%	594,646.64	18,707.63	65,042.37	0.20
Total of All Funds	8,232,837.83	631,703.45			2,458,479.77	2,464,138.64	3,310,219.42	10.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

28 Madison

Submit ID: 0546-19026460

0546 Ennis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ENNIS K-6	240
M1	ENNIS 7-8	75
H1	ENNIS HS 9-12	127 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,590,112.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	133,404.06
D.	At Risk Student	(I-D)	6,476.85
E.	Indian Education For All	(I-E)	10,568.22
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	10,117.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,543.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,513.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	425
B.	BASE Budget Limit	(II-B)	2,953,185.25
C.	Maximum Budget Limit	(II-C)	3,681,137.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	727,952.23
E.	Adopted Budget	(II-E)	3,681,137.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,112,321.76
H.	Maximum Budget Limit	(II-H)	3,877,815.67
I.	Highest Budget Without a Vote	(II-I)	3,840,273.99
J.	Highest Budget	(II-J)	3,877,815.67
K.	Highest Voted Amount	(II-K)	37,541.68
L.	Amount Approved on Ballot by Voters	(II-L)	37,541.68
M.	Adopted Budget	(II-M)	3,877,815.67

Budget Report
FY 2024

28 Madison

Submit ID: 0546-19026460

0546 Ennis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		387,781.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,121.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,121.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,049.58
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	23,049.58	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		416,953.03

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	48,576.15	18,967.83	67,543.98
B.	Special Education RSBG to Coop	16,191.00	6,322.20	22,513.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	25,906.86	10,116.01	36,022.87

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	2,050,396.50	991,679.50	3,042,076.00
		2,222,135.50	1,335,162.50	3,557,298.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	784,413.83	471,312.36	1,255,726.19
H.	Special Education in BASE@40%	25,906.86	10,116.01	36,022.87
I.	Subsidized BASE Amount	810,320.69	481,428.37	1,291,749.06
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,877,815.67
1.	BASE Budget Limit	(V-A1)	3,112,321.76	
2.	Over-BASE Budget	(V-A2)	765,493.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,590,112.21
1.	Direct State Aid Paid By State	(V-B1)	1,590,112.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		133,404.06
D.	At Risk Student	(V-D)		6,476.85
E.	Indian Education For All	(V-E)		10,568.22
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		10,117.38

H.	Special Education Allowable Cost Payment	(V-H)		67,543.98
I.	Remaining Fund Balance Available	(V-I)		23,049.58
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,225.00
1.	Actual Non-Levy Revenue	(V-J1)	2,225.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,266,474.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,266,474.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,112,321.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		765,493.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		765,493.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		2.49
T.	BASE Mills - High School	(V-T)		1.46
U.	Over-BASE Mills	(V-U)		2.39
1.	District Property Tax Levy Mills	(V-U1)	2.39	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		6.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

28 Madison

Submit ID: 0546-19026460

0546 Ennis K-12 Schools

01 General Fund

Adopted Budget	0001	3,877,815.67

Budget Uses

Expenditure Budget	0002	3,877,815.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,049.58
Direct State Aid	3110	1,590,112.21
Quality Educator	3111	133,404.06
At Risk Student	3112	6,476.85
Indian Education For All	3113	10,568.22
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	67,543.98
Data For Achievement	3116	10,117.38
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,225.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,266,474.48		
Over-BASE Levy	1110(c)	765,493.91		
District Tax Levy			1110	2,031,968.39
Total Estimated Revenues to Fund Adopted Budget			0004	3,877,815.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,000.00
Contingency	0006	7,200.00
Over-Schedule	0011	495,800.00
Fund Balance for Budget	TFS48	183,201.56
Operating Reserve	0961	115,000.00
Unreserved Fund Balance Reappropriated	0970	68,201.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,600.00
State - On-Schedule Transportation Reimbursement	3210	39,600.00
District Tax Levy	1110	426,598.44
District Mills	999	1.33
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Madison

0546 Ennis K-12 Schools

Submit ID: 0546-19026460

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	658,219.01

Budget Uses

Expenditure Budget	0002	658,219.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	513,425.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	513,425.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	143,293.83
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	658,219.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 International	2021	86,006.82	22,201.36	17,201.36	17,201.36
2021 IC CE 59 PASSENGER BUS	2020	91,755.85	41,702.34	18,351.17	18,351.17
2019 International	2019	114,591.67	73,754.99	22,918.33	22,918.33
2015 ICCE 59 Passenger International	2015	77,514.00	51,508.40	15,502.80	15,502.80
2014 Bluebird	2014	72,800.00	48,680.00	14,560.00	14,560.00
2013 International	2013	90,818.87	59,491.31	18,163.77	18,163.77
2011 International Bus	2011	92,982.00	79,385.60	18,596.40	18,596.40
1999 Prevost	2006	180,000.00	252,000.00	36,000.00	18,000.00
Total					143,293.83

13 Tuition Fund

Adopted Budget	0001	153,725.00

Budget Uses

Expenditure Budget	0002	153,725.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,725.69
Unreserved Fund Balance Reappropriated	0970	69,725.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	82,999.31
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	153,725.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Madison

0546 Ennis K-12 Schools

Submit ID: 0546-19026460

14 Retirement Fund

Adopted Budget	0001	614,000.00

Budget Uses

Expenditure Budget	0002	614,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	215,826.52
Operating Reserve	0961	122,800.00
Unreserved Fund Balance Reappropriated	0970	93,026.52

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	519,473.48
Total Estimated Revenues to Fund Adopted Budget	0004	614,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,182.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,182.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	6,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	265,317.08
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	889,036.68

Budget Uses

Expenditure Budget	0002	889,036.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	589,576.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	589,576.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,959.83
District Tax Levy	1110	295,000.00
District Mills	999	0.92
Total Estimated Revenues to Fund Adopted Budget	0004	889,036.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	496,644.83

Budget Uses

Expenditure Budget	0002	496,644.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	489,644.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	489,644.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	496,644.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0546-19026460

0546 Ennis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	678,396.64

Budget Uses

Expenditure Budget		0002	678,396.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	594,646.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	594,646.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	7,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,707.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	65,042.37	
District Tax Levy		1110	65,042.37
District Mills		999	0.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.20
Total Estimated Revenues to Fund Adopted Budget		0004	678,396.64

Budget Report
FY 2024

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-16499803

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	518	N/A	21,521,323

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-16499803

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,467,230.73	346,723.07	10%	10.00%	28,592.42	2,582,206.10	856,432.21	39.79
10 Transportation	331,555.27	43,260.41	20%	13.05%	0.00	120,383.65	211,171.62	9.81
11 Bus Depreciation Reserve	162,827.96	0.00	N/A	0.00%	116,985.96	0.00	45,842.00	2.13
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	605,992.39	121,198.48	20%	20.00%	62,589.84	543,402.55		
17 Adult Education	54,595.81	0.00	35%	0.00%	54,595.81	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	39,995.80	0.00	N/A	0.00%	36,964.89	3,030.91	0.00	0.00
29 Flexibility	59.79	0.00	N/A	0.00%	59.79	0.00	0.00	0.00
61 Building Reserve	251,633.70	0.00	N/A	0.00%	182,073.70	27,899.37	41,660.63	1.94
Total of All Funds	4,913,891.45	511,181.96			481,862.41	3,276,922.58	1,155,106.46	53.67

50 Debt Service **Tax Jurisdiction**								
04ElemBond	0.00	0.00	20-9-438	0.00%	1,790.21	0.00	0.00	0.00

Budget Report
FY 2024

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-16499803

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EUREKA K-6	392
M1	EUREKA 7-8	126

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,589,015.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	138,753.06
D.	At Risk Student	(I-D)	25,200.90
E.	Indian Education For All	(I-E)	12,385.38
F.	American Indian Achievement Gap	(I-F)	5,875.00
G.	Data For Achievement	(I-G)	11,857.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	106,505.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,758.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	496
B.	BASE Budget Limit	(II-B)	3,014,886.87
C.	Maximum Budget Limit	(II-C)	3,745,137.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	280,174.76
E.	Adopted Budget	(II-E)	3,295,061.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,187,055.97
H.	Maximum Budget Limit	(II-H)	3,961,928.62
I.	Highest Budget Without a Vote	(II-I)	3,467,230.73
J.	Highest Budget	(II-J)	3,961,928.62
K.	Highest Voted Amount	(II-K)	494,697.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,467,230.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		346,723.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,592.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	28,592.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		375,315.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,467,230.73
1.	BASE Budget Limit	(V-A1)	3,187,055.97	
2.	Over-BASE Budget	(V-A2)	280,174.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,589,015.85
1.	Direct State Aid Paid By State	(V-B1)	1,589,015.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		138,753.06
D.	At Risk Student	(V-D)		25,200.90
E.	Indian Education For All	(V-E)		12,385.38
F.	American Indian Achievement Gap	(V-F)		5,875.00
G.	Data For Achievement	(V-G)		11,857.02
H.	Special Education Allowable Cost Payment	(V-H)		106,505.98
I.	Remaining Fund Balance Available	(V-I)		28,592.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,071.25
1.	Actual Non-Levy Revenue	(V-J1)	3,071.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,265,799.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	689,541.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	576,257.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,187,055.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,174.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		280,174.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.02
1.	District Property Tax Levy Mills	(V-U1)	13.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-16499803

01 General Fund

Adopted Budget	0001	3,467,230.73

Budget Uses

Expenditure Budget	0002	3,467,230.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,592.42
Direct State Aid	3110	1,589,015.85
Quality Educator	3111	138,753.06
At Risk Student	3112	25,200.90
Indian Education For All	3113	12,385.38
American Indian Achievement Gap	3114	5,875.00
State Special Education Allowable Cost Payment to Districts	3115	106,505.98
Data For Achievement	3116	11,857.02
State - Guaranteed Tax Base Aid	3120	689,541.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,071.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	576,257.45		
Over-BASE Levy	1110(c)	280,174.76		
District Tax Levy			1110	856,432.21
Total Estimated Revenues to Fund Adopted Budget			0004	3,467,230.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	331,555.27

Budget Uses

Expenditure Budget	0002	331,555.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,439.68
Contingency	0006	10,943.97
Over-Schedule	0011	211,171.62
Fund Balance for Budget	TFS48	43,260.41
Operating Reserve	0961	43,260.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	60,191.82
State - On-Schedule Transportation Reimbursement	3210	60,191.83
District Tax Levy	1110	211,171.62
District Mills	999	9.81
Total Estimated Revenues to Fund Adopted Budget	0004	331,555.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	162,827.96

Budget Uses

Expenditure Budget	0002	162,827.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,985.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,985.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	45,842.00
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	162,827.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BLUE BIRD #3186	2023	117,197.00	0.00	23,439.40	1,953.00
2022 IC INTEGRATED RE BUS #7467	2022	89,873.38	5,037.00	17,974.68	8,678.00
2021 IC CE BUS VIN #4314	2020	106,007.00	14,135.00	21,201.40	1,767.00
2020 IC BUS #2327	2019	101,702.00	22,709.00	20,340.40	7,267.00
2018 IC CE 72 PASS #1709	2018	96,907.14	50,070.00	19,381.43	9,691.00
2018 IC CE BUS VIN#0598	2018	85,801.00	34,320.00	17,160.20	8,580.00
2016 IC CE 72 PASSENGER	2016	88,713.00	55,342.00	17,742.60	7,906.00
Total					45,842.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	605,992.39

Budget Uses

Expenditure Budget	0002	605,992.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,788.32
Operating Reserve	0961	121,198.48
Unreserved Fund Balance Reappropriated	0970	62,589.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	543,402.55
Total Estimated Revenues to Fund Adopted Budget	0004	605,992.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	54,595.81

Budget Uses

Expenditure Budget	0002	54,595.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,595.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,595.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,595.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	39,995.80

Budget Uses

Expenditure Budget	0002	39,995.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,964.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,964.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,030.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,995.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59.79

Budget Uses

Expenditure Budget	0002	59.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

04ElemBond

Taxable Value		21,521,323.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,790.21
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,790.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,790.21

Budget Report
FY 2024

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0527 Eureka Elem

Submit ID: 0527-16499803

61 Building Reserve Fund

Adopted Budget		0001	251,633.70

Budget Uses

Expenditure Budget		0002	251,633.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	182,073.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	182,073.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,899.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	41,660.63	
District Tax Levy		1110	41,660.63
District Mills		999	1.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.94
Total Estimated Revenues to Fund Adopted Budget		0004	251,633.70

Budget Report
FY 2024

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-64759054

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 698	N/A	16,103,881

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Tamara Williams

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
15 Flathead
0339 Evergreen Elem

Submit ID: 0339-64759054

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,290,847.47	528,679.80	10%	9.99%	0.00	4,121,048.35	1,169,799.12	72.65
10 Transportation	55,769.81	11,153.96	20%	20.00%	392.78	0.00	55,377.03	3.44
11 Bus Depreciation Reserve	202,599.93	0.00	N/A	0.00%	182,569.09	0.00	20,030.84	1.24
13 Tuition	522,422.17		N/A		49,555.35	0.00	472,866.82	29.36
14 Retirement	942,619.42	188,523.88	20%	20.00%	26,387.03	916,232.39		
17 Adult Education	5,000.00	0.00	35%	0.00%	3,549.69	0.00	1,450.31	0.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	73,594.16	0.00	N/A	0.00%	69,262.86	4,331.30	0.00	0.00
29 Flexibility	241,739.88	0.00	N/A	0.00%	241,739.88	0.00	0.00	0.00
61 Building Reserve	625,682.75	0.00	N/A	0.00%	531,157.93	61,691.24	32,833.58	2.04
Total of All Funds	7,960,275.59	728,357.64			1,104,614.61	5,103,303.28	1,752,357.70	108.82

50 Debt Service Tax Jurisdiction								
15-0339	0.00	0.00	20-9-438	0.00%	7,424.13	0.00	0.00	0.00

Budget Report
FY 2024

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EVERGREEN K-6	533 *
M1	EVERGREEN 7-8	165 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,112,195.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	245,982.68
D.	At Risk Student	(I-D)	69,350.39
E.	Indian Education For All	(I-E)	16,689.18
F.	American Indian Achievement Gap	(I-F)	8,225.00
G.	Data For Achievement	(I-G)	15,977.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	298,577.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	49,526.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	723
B.	BASE Budget Limit	(II-B)	4,622,295.16
C.	Maximum Budget Limit	(II-C)	5,772,132.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	736,398.40
E.	Adopted Budget	(II-E)	5,358,693.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,554,449.07
H.	Maximum Budget Limit	(II-H)	5,604,005.22
I.	Highest Budget Without a Vote	(II-I)	5,290,847.47
J.	Highest Budget	(II-J)	5,604,005.22
K.	Highest Voted Amount	(II-K)	313,157.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,290,847.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		528,679.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		528,679.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,290,847.47
1.	BASE Budget Limit	(V-A1)	4,554,449.07	
2.	Over-BASE Budget	(V-A2)	736,398.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,112,195.87
1.	Direct State Aid Paid By State	(V-B1)	2,112,195.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		245,982.68
D.	At Risk Student	(V-D)		69,350.39
E.	Indian Education For All	(V-E)		16,689.18
F.	American Indian Achievement Gap	(V-F)		8,225.00
G.	Data For Achievement	(V-G)		15,977.22
H.	Special Education Allowable Cost Payment	(V-H)		298,577.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,810.75
1.	Actual Non-Levy Revenue	(V-J1)	20,810.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,766,640.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,333,239.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	433,400.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,554,449.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		736,398.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		736,398.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.73
1.	District Property Tax Levy Mills	(V-U1)	45.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-64759054

01 General Fund

Adopted Budget	0001	5,290,847.47

Budget Uses

Expenditure Budget	0002	5,290,847.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,112,195.87
Quality Educator	3111	245,982.68
At Risk Student	3112	69,350.39
Indian Education For All	3113	16,689.18
American Indian Achievement Gap	3114	8,225.00
State Special Education Allowable Cost Payment to Districts	3115	298,577.34
Data For Achievement	3116	15,977.22
State - Guaranteed Tax Base Aid	3120	1,333,239.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,400.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,410.39
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	433,400.72		
Over-BASE Levy	1110(c)	736,398.40		
District Tax Levy			1110	1,169,799.12
Total Estimated Revenues to Fund Adopted Budget			0004	5,290,847.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,769.81

Budget Uses

Expenditure Budget	0002	55,769.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	55,769.81
Fund Balance for Budget	TFS48	11,546.74
Operating Reserve	0961	11,153.96
Unreserved Fund Balance Reappropriated	0970	392.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	55,377.03
District Mills	999	3.44
Total Estimated Revenues to Fund Adopted Budget	0004	55,769.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-64759054

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	202,599.93

Budget Uses

Expenditure Budget	0002	202,599.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182,569.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182,569.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,030.84
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	202,599.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 International Integrated CE	2019	100,154.22	80,123.36	20,030.84	20,030.84
INTERNATIONAL 72 PASSENGER	2015	92,092.35	138,138.53	N/A	NA
2005 CHEV 18 PSNGR BUS	2005	42,314.00	63,471.00	N/A	NA
1HVBBABP6TH369965	1998	36,500.00	54,750.00	N/A	NA
1JGBJP1BXKV107739BUS	1990	29,705.00	44,557.50	N/A	NA
Total					20,030.84

Budget Report
FY 2024
15 Flathead
0339 Evergreen Elem

Submit ID: 0339-64759054

13 Tuition Fund

Adopted Budget	0001	522,422.17

Budget Uses

Expenditure Budget	0002	522,422.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,555.35
Unreserved Fund Balance Reappropriated	0970	49,555.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	472,866.82
District Mills	999	29.36
Total Estimated Revenues to Fund Adopted Budget	0004	522,422.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-64759054

14 Retirement Fund

Adopted Budget	0001	942,619.42

Budget Uses

Expenditure Budget	0002	942,619.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	214,910.91
Operating Reserve	0961	188,523.88
Unreserved Fund Balance Reappropriated	0970	26,387.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	916,232.39
Total Estimated Revenues to Fund Adopted Budget	0004	942,619.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,549.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,549.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,450.31
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	73,594.16

Budget Uses

Expenditure Budget	0002	73,594.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,262.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,262.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,331.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	73,594.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	241,739.88

Budget Uses

Expenditure Budget	0002	241,739.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	241,739.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,739.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	241,739.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-64759054

50 Debt Service Fund
15-0339

Taxable Value		11,349,534.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,424.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,424.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	7,424.13

Budget Report
FY 2024
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-64759054

61 Building Reserve Fund

Adopted Budget		0001	625,682.75

Budget Uses

Expenditure Budget		0002	625,682.75
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	531,157.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	531,157.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	61,691.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,833.58	
District Tax Levy		1110	32,833.58
District Mills		999	2.04
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.04
Total Estimated Revenues to Fund Adopted Budget		0004	625,682.75

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	211	N/A	4,168,968

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,699,051.34	224,290.68	10%	13.20%	32,459.64	1,243,966.07	422,625.63	101.36
10 Transportation	173,918.46	33,018.29	20%	18.98%	0.00	43,103.10	130,815.36	31.38
11 Bus Depreciation Reserve	410,820.61	0.00	N/A	0.00%	355,484.84	0.00	55,335.77	13.27
13 Tuition	60,000.00		N/A		1,666.47	0.00	58,333.53	13.99
14 Retirement	241,771.00	40,655.16	20%	16.82%	0.00	241,771.00		
17 Adult Education	3,129.09	0.00	35%	0.00%	3,129.09	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,334.62	0.00	N/A	0.00%	33.33	1,301.29	80,000.00	19.19
29 Flexibility	185,794.41	0.00	N/A	0.00%	167,166.70	18,627.71	0.00	0.00
61 Building Reserve	145,797.29	0.00	N/A	0.00%	108,137.29	28,853.87	8,806.13	2.11
Total of All Funds	3,001,616.82	297,964.13			668,077.36	1,577,623.04	755,916.42	181.30

50 Debt Service **Tax Jurisdiction**								
BE	0.00	0.00	20-9-438	0.00%	4,183.19	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRFIELD K-6	173
M1	FAIRFIELD 7-8	38

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	681,948.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,737.28
D.	At Risk Student	(I-D)	8,400.18
E.	Indian Education For All	(I-E)	5,045.01
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	4,829.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,538.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,845.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,358.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	206
B.	BASE Budget Limit	(II-B)	1,305,235.62
C.	Maximum Budget Limit	(II-C)	1,612,732.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,258.93
E.	Adopted Budget	(II-E)	1,612,732.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	99%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,368,332.77
H.	Maximum Budget Limit	(II-H)	1,699,051.34
I.	Highest Budget Without a Vote	(II-I)	1,699,051.34
J.	Highest Budget	(II-J)	1,699,051.34
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,699,051.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,905.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		54,385.55
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	54,385.55	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,459.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	32,459.64	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		256,750.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,699,051.34
1.	BASE Budget Limit	(V-A1)	1,368,332.77	
2.	Over-BASE Budget	(V-A2)	330,718.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		681,948.07
1.	Direct State Aid Paid By State	(V-B1)	681,948.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,737.28
D.	At Risk Student	(V-D)		8,400.18
E.	Indian Education For All	(V-E)		5,045.01
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		4,829.79
H.	Special Education Allowable Cost Payment	(V-H)		32,538.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,371.87
1.	Actual Non-Levy Revenue	(V-J1)	3,371.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		552,522.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	428,155.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	124,366.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,368,332.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,459.64
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	32,459.64	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		298,258.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		330,718.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		71.54
1.	District Property Tax Levy Mills	(V-U1)	71.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

01 General Fund

Adopted Budget	0001	1,699,051.34

Budget Uses

Expenditure Budget	0002	1,699,051.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,459.64
Direct State Aid	3110	681,948.07
Quality Educator	3111	78,737.28
At Risk Student	3112	8,400.18
Indian Education For All	3113	5,045.01
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	32,538.31
Data For Achievement	3116	4,829.79
State - Guaranteed Tax Base Aid	3120	428,155.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,252.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	119.44
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	124,366.70		
Over-BASE Levy	1110(c)	298,258.93		
District Tax Levy			1110	422,625.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,699,051.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	173,918.46

Budget Uses

Expenditure Budget	0002	173,918.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,184.64
Contingency	0006	3,918.46
Over-Schedule	0011	130,815.36
Fund Balance for Budget	TFS48	33,018.29
Operating Reserve	0961	33,018.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,551.55
State - On-Schedule Transportation Reimbursement	3210	21,551.55
District Tax Levy	1110	130,815.36
District Mills	999	31.38
Total Estimated Revenues to Fund Adopted Budget	0004	173,918.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	410,820.61

Budget Uses

Expenditure Budget	0002	410,820.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355,484.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,484.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,335.77
District Mills	999	13.27
Total Estimated Revenues to Fund Adopted Budget	0004	410,820.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner VIN3876	2023	106,133.60	0.00	21,226.72	11,226.72
2024 Freightliner VIN 1211	2023	62,023.50	0.00	12,404.70	12,223.95
2021 Chevrolet Thomas VIN2004	2020	37,926.50	22,755.90	7,585.30	7,585.30
2018 Thomas VIN9649	2018	53,990.00	53,990.00	10,798.00	0.00
2019 Thomas VIN5888	2018	52,499.00	52,499.00	10,499.80	10,499.80
2017 Blue Bird VIN1964	2017	94,000.00	102,800.00	18,800.00	13,800.00
2016 Freightliner VIN7594	2016	40,212.50	56,297.50	8,042.50	0.00
2015 Thomas VIN3001	2015	47,026.00	70,539.00	N/A	NA
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					55,335.77

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,666.47
Unreserved Fund Balance Reappropriated	0970	1,666.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,333.53
District Mills	999	13.99
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

14 Retirement Fund

Adopted Budget	0001	241,771.00

Budget Uses

Expenditure Budget	0002	241,771.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,655.16
Operating Reserve	0961	40,655.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	241,771.00
Total Estimated Revenues to Fund Adopted Budget	0004	241,771.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

17 Adult Education Fund

Adopted Budget	0001	3,129.09

Budget Uses

Expenditure Budget	0002	3,129.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,129.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,129.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,129.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81,334.62

Budget Uses

Expenditure Budget	0002	81,334.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,301.29
District Tax Levy	1110	80,000.00
District Mills	999	19.19
Total Estimated Revenues to Fund Adopted Budget	0004	81,334.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	185,794.41

Budget Uses

Expenditure Budget	0002	185,794.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	167,166.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,166.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	15,624.00
State - Advanced Opportunity Aid	3770	3,003.71
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	185,794.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

50 Debt Service Fund

BE

Taxable Value		4,168,968.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,183.19
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,183.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,183.19

Budget Report
FY 2024

50 Teton

0890 Fairfield Elem

Submit ID: 0890-62782592

61 Building Reserve Fund

Adopted Budget		0001	145,797.29

Budget Uses

Expenditure Budget		0002	145,797.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	108,137.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	108,137.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,853.87
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,806.13	
District Tax Levy		1110	8,806.13
District Mills		999	2.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.11
Total Estimated Revenues to Fund Adopted Budget		0004	145,797.29

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

Submit ID: 0891-34875606

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	124	6,235,611

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

Submit ID: 0891-34875606

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,453,470.61	189,862.27	10%	13.06%	0.00	1,045,748.91	407,721.70	65.39
10 Transportation	188,918.46	37,783.69	20%	20.00%	1,149.36	43,103.10	144,666.00	23.20
11 Bus Depreciation Reserve	388,628.44	0.00	N/A	0.00%	333,292.67	0.00	55,335.77	8.87
13 Tuition	25,000.00		N/A		0.06	0.00	24,999.94	4.01
14 Retirement	232,289.00	46,457.80	20%	20.00%	32,536.02	199,752.98		
17 Adult Education	35,380.68	12,383.24	35%	35.00%	22,997.44	0.00	12,383.24	1.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,137.82	0.00	N/A	0.00%	49.85	1,087.97	80,000.00	12.83
29 Flexibility	203,832.65	0.00	N/A	0.00%	166,005.21	37,827.44	0.00	0.00
61 Building Reserve	114,015.51	0.00	N/A	0.00%	85,155.53	22,992.07	5,867.91	0.94
Total of All Funds	2,722,673.17	286,487.00			641,186.14	1,350,512.47	730,974.56	117.23

50 Debt Service Tax Jurisdiction								
BH	0.00	0.00	20-9-438	0.00%	3,845.23	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

Submit ID: 0891-34875606

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRFIELD HS 9-12 124 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	586,388.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,558.28
D.	At Risk Student	(I-D)	3,176.82
E.	Indian Education For All	(I-E)	2,964.84
F.	American Indian Achievement Gap	(I-F)	1,645.00
G.	Data For Achievement	(I-G)	2,838.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,505.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,168.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,605.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	126
B.	BASE Budget Limit	(II-B)	1,123,964.86
C.	Maximum Budget Limit	(II-C)	1,391,267.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	315,692.82
E.	Adopted Budget	(II-E)	1,439,657.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,144,021.78
H.	Maximum Budget Limit	(II-H)	1,415,023.40
I.	Highest Budget Without a Vote	(II-I)	1,453,470.61
J.	Highest Budget	(II-J)	1,453,470.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,453,470.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		145,347.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		44,515.21
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	44,515.21	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		189,862.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,453,470.61
1.	BASE Budget Limit	(V-A1)	1,144,021.78	
2.	Over-BASE Budget	(V-A2)	309,448.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		586,388.01
1.	Direct State Aid Paid By State	(V-B1)	586,388.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,558.28
D.	At Risk Student	(V-D)		3,176.82
E.	Indian Education For All	(V-E)		2,964.84
F.	American Indian Achievement Gap	(V-F)		1,645.00
G.	Data For Achievement	(V-G)		2,838.36
H.	Special Education Allowable Cost Payment	(V-H)		18,505.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,657.60
1.	Actual Non-Levy Revenue	(V-J1)	2,657.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		470,287.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	372,014.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	98,272.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,144,021.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		309,448.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		309,448.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.76
U.	Over-BASE Mills	(V-U)		49.63
1.	District Property Tax Levy Mills	(V-U1)	49.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

Submit ID: 0891-34875606

01 General Fund

Adopted Budget	0001	1,453,470.61

Budget Uses

Expenditure Budget	0002	1,453,470.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	586,388.01
Quality Educator	3111	55,558.28
At Risk Student	3112	3,176.82
Indian Education For All	3113	2,964.84
American Indian Achievement Gap	3114	1,645.00
State Special Education Allowable Cost Payment to Districts	3115	18,505.20
Data For Achievement	3116	2,838.36
State - Guaranteed Tax Base Aid	3120	372,014.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,657.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	98,272.87		
Over-BASE Levy	1110(c)	309,448.83		
District Tax Levy			1110	407,721.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,453,470.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	188,918.46

Budget Uses

Expenditure Budget	0002	188,918.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,184.64
Contingency	0006	3,918.46
Over-Schedule	0011	145,815.36
Fund Balance for Budget	TFS48	38,933.05
Operating Reserve	0961	37,783.69
Unreserved Fund Balance Reappropriated	0970	1,149.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,551.55
State - On-Schedule Transportation Reimbursement	3210	21,551.55
District Tax Levy	1110	144,666.00
District Mills	999	23.20
Total Estimated Revenues to Fund Adopted Budget	0004	188,918.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

Submit ID: 0891-34875606

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	388,628.44

Budget Uses

Expenditure Budget	0002	388,628.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	333,292.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	333,292.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,335.77
District Mills	999	8.87
Total Estimated Revenues to Fund Adopted Budget	0004	388,628.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner VIN3876	2023	106,133.60	0.00	21,226.72	11,226.72
2024 Freightliner VIN1211	2023	62,023.50	0.00	12,404.70	12,223.95
2021 Chevrolet Thomas VIN2004	2020	37,926.50	22,755.90	7,585.30	7,585.30
2018 Thomas VIN9649	2018	53,990.00	48,591.00	10,798.00	0.00
2019 Thomas VIN5888	2018	52,499.00	47,249.10	10,499.80	10,499.80
2017 Blue Bird VIN1964	2017	94,000.00	102,800.00	18,800.00	13,800.00
2016 Freightliner VIN7594	2016	40,212.50	56,297.50	8,042.50	0.00
2015 Thomas VIN3001	2015	47,026.00	70,539.00	N/A	NA
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					55,335.77

Budget Report
FY 2024
50 Teton

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13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.06
Unreserved Fund Balance Reappropriated	0970	0.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,999.94
District Mills	999	4.01
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

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14 Retirement Fund

Adopted Budget	0001	232,289.00

Budget Uses

Expenditure Budget	0002	232,289.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,993.82
Operating Reserve	0961	46,457.80
Unreserved Fund Balance Reappropriated	0970	32,536.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	199,752.98
Total Estimated Revenues to Fund Adopted Budget	0004	232,289.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	35,380.68

Budget Uses

Expenditure Budget	0002	35,380.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,380.68
Operating Reserve	0961	12,383.24
Unreserved Fund Balance Reappropriated	0970	22,997.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,383.24
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	35,380.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81,137.82

Budget Uses

Expenditure Budget	0002	81,137.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,087.97
District Tax Levy	1110	80,000.00
District Mills	999	12.83
Total Estimated Revenues to Fund Adopted Budget	0004	81,137.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

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29 Flexibility Fund

Adopted Budget	0001	203,832.65

Budget Uses

Expenditure Budget	0002	203,832.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,005.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	166,005.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	22,568.00
State - Advanced Opportunity Aid	3770	15,259.44
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	203,832.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

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50 Debt Service Fund

BH

Taxable Value		6,235,611.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,845.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,845.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,845.23

Budget Report
FY 2024

50 Teton

0891 Fairfield H S

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61 Building Reserve Fund

Adopted Budget		0001	114,015.51

Budget Uses

Expenditure Budget		0002	114,015.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	85,155.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	85,155.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,992.07
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,867.91	
District Tax Levy		1110	5,867.91
District Mills		999	0.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.94
Total Estimated Revenues to Fund Adopted Budget		0004	114,015.51

Budget Report
FY 2024

15 Flathead

Submit ID: 0308-32734541

0308 Fair-Mont-Egan Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 151	N/A	5,845,242

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trista Johnson

(Signature) (Date)

Chairperson, School Trustees: Katie Freeman

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

Submit ID: 0308-32734541

0308 Fair-Mont-Egan Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,237,830.95	123,783.10	10%	10.00%	0.00	926,456.49	311,374.46	53.28
10 Transportation	48,868.34	6,892.28	20%	14.10%	0.00	681.21	48,187.13	8.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	64,408.12		N/A		1,686.69	0.00	62,721.43	10.73
14 Retirement	247,783.35	49,556.67	20%	20.00%	35,519.17	212,264.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	39,085.24	0.00	N/A	0.00%	32,060.91	1,024.33	6,000.00	1.03
29 Flexibility	27,021.36	0.00	N/A	0.00%	27,021.36	0.00	0.00	0.00
61 Building Reserve	172,829.13	0.00	N/A	0.00%	139,682.36	21,461.22	11,685.55	2.00
Total of All Funds	1,837,826.49	180,232.05			235,970.49	1,161,887.43	439,968.57	75.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0308-32734541

0308 Fair-Mont-Egan Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIR-MONT-EGAN K-6	118	*
M1	FAIR-MONT-EGAN 7-8	33	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	514,643.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,590.90
D.	At Risk Student	(I-D)	3,080.57
E.	Indian Education For All	(I-E)	3,610.41
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	3,456.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,711.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,093.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,851.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	165
B.	BASE Budget Limit	(II-B)	1,094,299.05
C.	Maximum Budget Limit	(II-C)	1,358,912.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,726.19
E.	Adopted Budget	(II-E)	1,255,025.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,077,104.76
H.	Maximum Budget Limit	(II-H)	1,348,053.43
I.	Highest Budget Without a Vote	(II-I)	1,237,830.95
J.	Highest Budget	(II-J)	1,348,053.43
K.	Highest Voted Amount	(II-K)	110,222.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,237,830.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,783.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		123,783.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,237,830.95
1.	BASE Budget Limit	(V-A1)	1,077,104.76	
2.	Over-BASE Budget	(V-A2)	160,726.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		514,643.79
1.	Direct State Aid Paid By State	(V-B1)	514,643.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,590.90
D.	At Risk Student	(V-D)		3,080.57
E.	Indian Education For All	(V-E)		3,610.41
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		3,456.39
H.	Special Education Allowable Cost Payment	(V-H)		60,711.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,153.87
1.	Actual Non-Levy Revenue	(V-J1)	3,153.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		430,387.05
1.	State - Guaranteed Tax Base Aid	(V-L1)	279,738.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	150,648.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,077,104.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,726.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		160,726.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.50
1.	District Property Tax Levy Mills	(V-U1)	27.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

Submit ID: 0308-32734541

0308 Fair-Mont-Egan Elem

01 General Fund

Adopted Budget	0001	1,237,830.95

Budget Uses

Expenditure Budget	0002	1,237,830.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	514,643.79
Quality Educator	3111	57,590.90
At Risk Student	3112	3,080.57
Indian Education For All	3113	3,610.41
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	60,711.78
Data For Achievement	3116	3,456.39
State - Guaranteed Tax Base Aid	3120	279,738.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,153.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	150,648.27		
Over-BASE Levy	1110(c)	160,726.19		
District Tax Levy			1110	311,374.46
Total Estimated Revenues to Fund Adopted Budget			0004	1,237,830.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,868.34

Budget Uses

Expenditure Budget	0002	48,868.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	581.21
Contingency	0006	100.00
Over-Schedule	0011	48,187.13
Fund Balance for Budget	TFS48	6,892.28
Operating Reserve	0961	6,892.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	340.60
State - On-Schedule Transportation Reimbursement	3210	340.61
District Tax Levy	1110	48,187.13
District Mills	999	8.24
Total Estimated Revenues to Fund Adopted Budget	0004	48,868.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

15 Flathead

0308 Fair-Mont-Egan Elem

Submit ID: 0308-32734541

13 Tuition Fund

Adopted Budget	0001	64,408.12

Budget Uses

Expenditure Budget	0002	64,408.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,686.69
Unreserved Fund Balance Reappropriated	0970	1,686.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,721.43
District Mills	999	10.73
Total Estimated Revenues to Fund Adopted Budget	0004	64,408.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0308 Fair-Mont-Egan Elem

Submit ID: 0308-32734541

14 Retirement Fund

Adopted Budget	0001	247,783.35

Budget Uses

Expenditure Budget	0002	247,783.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,075.84
Operating Reserve	0961	49,556.67
Unreserved Fund Balance Reappropriated	0970	35,519.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	212,264.18
Total Estimated Revenues to Fund Adopted Budget	0004	247,783.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

Submit ID: 0308-32734541

0308 Fair-Mont-Egan Elem

28 Technology Fund

Adopted Budget	0001	39,085.24

Budget Uses

Expenditure Budget	0002	39,085.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,060.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,060.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,024.33
District Tax Levy	1110	6,000.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	39,085.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,021.36

Budget Uses

Expenditure Budget	0002	27,021.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,021.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,021.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,021.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0308-32734541

0308 Fair-Mont-Egan Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0308-32734541

0308 Fair-Mont-Egan Elem

61 Building Reserve Fund

Adopted Budget		0001	172,829.13

Budget Uses

Expenditure Budget		0002	172,829.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	139,682.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	139,682.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,461.22
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,685.55	
District Tax Levy		1110	11,685.55
District Mills		999	2.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.00
Total Estimated Revenues to Fund Adopted Budget		0004	172,829.13

Budget Report
FY 2024

42 Richland

0750 Fairview Elem

Submit ID: 0750-04443326

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	181	N/A	12,365,681

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0750 Fairview Elem

Submit ID: 0750-04443326

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,570,929.05	0.00	10%	0.00%	118,221.33	1,010,741.17	441,966.55	35.75
10 Transportation	450,000.00	0.00	20%	0.00%	185,809.16	48,645.17	215,545.67	17.43
11 Bus Depreciation Reserve	365,879.66	0.00	N/A	0.00%	331,379.66	0.00	34,500.00	2.79
13 Tuition	7,755.99		N/A		7,755.99	0.00	0.00	0.00
14 Retirement	305,715.00	0.00	20%	0.00%	106,262.84	199,452.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,948.37	0.00	N/A	0.00%	4,779.54	1,168.83	0.00	0.00
29 Flexibility	1,704,585.47	0.00	N/A	0.00%	704,585.47	1,000,000.00	0.00	0.00
61 Building Reserve	1,127,471.88	0.00	N/A	0.00%	92,451.88	1,015,020.00	20,000.00	1.62
Total of All Funds	5,538,285.42	0.00			1,551,245.87	3,275,027.33	712,012.22	57.59

50 Debt Service								
Tax Jurisdiction								
13	145,950.00	0.00	20-9-438	0.00%	1,358,769.94	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0750 Fairview Elem

Submit ID: 0750-04443326

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRVIEW K-6	145
M1	FAIRVIEW 7-8	36

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	598,716.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,887.52
D.	At Risk Student	(I-D)	5,768.31
E.	Indian Education For All	(I-E)	4,327.71
F.	American Indian Achievement Gap	(I-F)	3,290.00
G.	Data For Achievement	(I-G)	4,143.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,560.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,303.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,780.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	182
B.	BASE Budget Limit	(II-B)	1,227,264.06
C.	Maximum Budget Limit	(II-C)	1,525,979.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,927.34
E.	Adopted Budget	(II-E)	1,561,191.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,229,051.66
H.	Maximum Budget Limit	(II-H)	1,529,252.27
I.	Highest Budget Without a Vote	(II-I)	1,570,929.05
J.	Highest Budget	(II-J)	1,570,929.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,570,929.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		118,221.33
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	118,221.33	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		118,221.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,570,929.05
1.	BASE Budget Limit	(V-A1)	1,229,051.66	
2.	Over-BASE Budget	(V-A2)	341,877.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		598,716.72
1.	Direct State Aid Paid By State	(V-B1)	598,716.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,887.52
D.	At Risk Student	(V-D)		5,768.31
E.	Indian Education For All	(V-E)		4,327.71
F.	American Indian Achievement Gap	(V-F)		3,290.00
G.	Data For Achievement	(V-G)		4,143.09
H.	Special Education Allowable Cost Payment	(V-H)		44,560.62
I.	Remaining Fund Balance Available	(V-I)		118,221.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,772.00
1.	Actual Non-Levy Revenue	(V-J1)	4,772.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		371,364.36
1.	State - Guaranteed Tax Base Aid	(V-L1)	51,275.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	320,089.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,229,051.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		220,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	220,000.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,877.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		341,877.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.86
	1. District Property Tax Levy Mills	(V-U1)	9.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0750 Fairview Elem

Submit ID: 0750-04443326

01 General Fund

Adopted Budget	0001	1,570,929.05

Budget Uses

Expenditure Budget	0002	1,570,929.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	118,221.33
Direct State Aid	3110	598,716.72
Quality Educator	3111	73,887.52
At Risk Student	3112	5,768.31
Indian Education For All	3113	4,327.71
American Indian Achievement Gap	3114	3,290.00
State Special Education Allowable Cost Payment to Districts	3115	44,560.62
Data For Achievement	3116	4,143.09
State - Guaranteed Tax Base Aid	3120	51,275.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,723.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	48.97
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	220,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	320,089.16	
Over-BASE Levy	1110(c)	121,877.39	
District Tax Levy		1110	441,966.55
Total Estimated Revenues to Fund Adopted Budget		0004	1,570,929.05
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,222.88
Contingency	0006	4,422.29
Over-Schedule	0011	401,354.83
Fund Balance for Budget	TFS48	185,809.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,809.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,322.58
State - On-Schedule Transportation Reimbursement	3210	24,322.59
District Tax Levy	1110	215,545.67
District Mills	999	17.43
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	365,879.66

Budget Uses

Expenditure Budget	0002	365,879.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	331,379.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	331,379.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	34,500.00
District Mills	999	2.79
Total Estimated Revenues to Fund Adopted Budget	0004	365,879.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	239,236.50	67,847.30	47,847.30	23,500.00
2017 Short Bus	2017	39,075.00	44,075.00	7,815.00	3,500.00
2008 MCI	2008	209,743.00	298,640.20	41,948.60	7,500.00
Total					34,500.00

13 Tuition Fund

Adopted Budget	0001	7,755.99

Budget Uses

Expenditure Budget	0002	7,755.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,755.99
Unreserved Fund Balance Reappropriated	0970	7,755.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,755.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	305,715.00

Budget Uses

Expenditure Budget	0002	305,715.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	106,262.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,262.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	199,452.16
Total Estimated Revenues to Fund Adopted Budget	0004	305,715.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,948.37

Budget Uses

Expenditure Budget	0002	5,948.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,779.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,779.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,168.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,948.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0750 Fairview Elem

Submit ID: 0750-04443326

29 Flexibility Fund

Adopted Budget	0001	1,704,585.47

Budget Uses

Expenditure Budget	0002	1,704,585.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	704,585.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	704,585.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,704,585.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
13

Taxable Value		12,365,681.00
Adopted Budget	0001	145,950.00

Budget Uses

Expenditure Budget	0002	145,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,358,769.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,358,769.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	145,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,212,819.94

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/19/2017	06/30/2032	1,750,000.00	1,025,000.00	110,000.00	35,450.00	500.00
Total Bond Requirements							145,950.00
Total Debt Service Requirements						0002	145,950.00

Budget Report
FY 2024

42 Richland

0750 Fairview Elem

Submit ID: 0750-04443326

61 Building Reserve Fund

Adopted Budget		0001	1,127,471.88

Budget Uses

Expenditure Budget		0002	1,127,471.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,451.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,451.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,020.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,000,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	1.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.62
Total Estimated Revenues to Fund Adopted Budget		0004	1,127,471.88

Budget Report
FY 2024

42 Richland

0751 Fairview H S

Submit ID: 0751-30582584

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	122	13,341,441

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0751 Fairview H S

Submit ID: 0751-30582584

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,417,551.45	0.00	10%	0.00%	82,959.28	1,165,245.60	169,346.57	12.71
10 Transportation	240,000.00	0.00	20%	0.00%	90,326.41	12,161.29	137,512.30	10.31
11 Bus Depreciation Reserve	414,241.29	0.00	N/A	0.00%	375,241.29	0.00	39,000.00	2.92
13 Tuition	17,212.42		N/A		17,212.42	0.00	0.00	0.00
14 Retirement	294,875.00	0.00	20%	0.00%	116,240.57	178,634.43		
17 Adult Education	50,000.00	0.00	35%	0.00%	16,508.16	0.00	33,491.84	2.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,484.25	0.00	N/A	0.00%	4,414.75	1,069.50	0.00	0.00
29 Flexibility	2,408,231.81	0.00	N/A	0.00%	1,408,231.81	1,000,000.00	0.00	0.00
61 Building Reserve	1,110,447.52	0.00	N/A	0.00%	81,697.52	1,018,750.00	10,000.00	0.75
Total of All Funds	5,958,043.74	0.00			2,192,832.21	3,375,860.82	389,350.71	29.20

50 Debt Service Tax Jurisdiction								
3	145,950.00	0.00	20-9-438	0.00%	1,361,063.13	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0751 Fairview H S

Submit ID: 0751-30582584

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRVIEW HS 9-12 122 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	579,433.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,922.48
D.	At Risk Student	(I-D)	1,636.05
E.	Indian Education For All	(I-E)	2,917.02
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	2,792.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,350.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,116.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,218.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	125
B.	BASE Budget Limit	(II-B)	1,126,459.47
C.	Maximum Budget Limit	(II-C)	1,403,072.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,411,184.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,124,599.16
H.	Maximum Budget Limit	(II-H)	1,392,417.31
I.	Highest Budget Without a Vote	(II-I)	1,417,551.45
J.	Highest Budget	(II-J)	1,417,551.45
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,417,551.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		82,959.28
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	82,959.28	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,959.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,417,551.45
1.	BASE Budget Limit	(V-A1)	1,124,599.16	
2.	Over-BASE Budget	(V-A2)	292,952.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		579,433.81
1.	Direct State Aid Paid By State	(V-B1)	579,433.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,922.48
D.	At Risk Student	(V-D)		1,636.05
E.	Indian Education For All	(V-E)		2,917.02
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		2,792.58
H.	Special Education Allowable Cost Payment	(V-H)		18,350.99
I.	Remaining Fund Balance Available	(V-I)		82,959.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,061.39
1.	Actual Non-Levy Revenue	(V-J1)	12,061.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		372,350.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	224,419.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	147,930.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,124,599.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		271,536.48
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	238,755.33	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	32,781.15	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,415.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		292,952.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.10
U.	Over-BASE Mills	(V-U)		1.61
1.	District Property Tax Levy Mills	(V-U1)	1.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0751 Fairview H S

Submit ID: 0751-30582584

01 General Fund

Adopted Budget	0001	1,417,551.45

Budget Uses

Expenditure Budget	0002	1,417,551.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	82,959.28
Direct State Aid	3110	579,433.81
Quality Educator	3111	50,922.48
At Risk Student	3112	1,636.05
Indian Education For All	3113	2,917.02
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	18,350.99
Data For Achievement	3116	2,792.58
State - Guaranteed Tax Base Aid	3120	224,419.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,733.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,327.89
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	32,781.15
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	238,755.33
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	147,930.76		
Over-BASE Levy	1110(c)	21,415.81		
District Tax Levy			1110	169,346.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,417,551.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,055.72
Contingency	0006	1,105.57
Over-Schedule	0011	227,838.71
Fund Balance for Budget	TFS48	90,326.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,326.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,080.64
State - On-Schedule Transportation Reimbursement	3210	6,080.65
District Tax Levy	1110	137,512.30
District Mills	999	10.31
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	414,241.29

Budget Uses

Expenditure Budget	0002	414,241.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	375,241.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	375,241.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	39,000.00
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	414,241.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	234,062.50	56,812.50	46,812.50	18,000.00
2017 Short Bus	2017	39,075.00	44,075.00	7,815.00	3,000.00
2008 MCI	2008	194,387.00	248,264.40	38,877.40	18,000.00
Total					39,000.00

13 Tuition Fund

Adopted Budget	0001	17,212.42

Budget Uses

Expenditure Budget	0002	17,212.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,212.42
Unreserved Fund Balance Reappropriated	0970	17,212.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,212.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	294,875.00

Budget Uses

Expenditure Budget	0002	294,875.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,240.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,240.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	178,634.43
Total Estimated Revenues to Fund Adopted Budget	0004	294,875.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,508.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,508.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,491.84
District Mills	999	2.51
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0751 Fairview H S

Submit ID: 0751-30582584

28 Technology Fund

Adopted Budget	0001	5,484.25

Budget Uses

Expenditure Budget	0002	5,484.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,414.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,414.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,069.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,484.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,408,231.81

Budget Uses

Expenditure Budget	0002	2,408,231.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,408,231.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,408,231.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,408,231.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0751 Fairview H S

Submit ID: 0751-30582584

50 Debt Service Fund

3

Taxable Value		13,341,441.00
Adopted Budget	0001	145,950.00

Budget Uses

Expenditure Budget	0002	145,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,361,063.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,361,063.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	145,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,215,113.13

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	07/19/2017	06/30/2032	1,750,000.00	1,025,000.00	110,000.00	35,450.00	500.00
Total Bond Requirements							145,950.00
Total Debt Service Requirements						0002	145,950.00

Budget Report
FY 2024

42 Richland

0751 Fairview H S

Submit ID: 0751-30582584

61 Building Reserve Fund

Adopted Budget		0001	1,110,447.52

Budget Uses

Expenditure Budget		0002	1,110,447.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,697.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,697.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,750.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,000,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	10,000.00
District Mills		999	0.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.75
Total Estimated Revenues to Fund Adopted Budget		0004	1,110,447.52

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	368	19,960,772

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: CJ Bailey

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,465,179.94	337,855.04	10%	9.75%	0.00	2,451,289.71	1,013,890.23	50.79
10 Transportation	315,000.00	63,000.00	20%	20.00%	46,170.87	53,189.58	215,639.55	10.80
11 Bus Depreciation Reserve	462,813.02	0.00	N/A	0.00%	296,395.44	0.00	166,417.58	8.34
13 Tuition	110,000.00		N/A		20,115.89	0.00	89,884.11	4.50
14 Retirement	510,000.00	102,000.00	20%	20.00%	31,283.73	478,716.27		
17 Adult Education	42,382.76	14,833.97	35%	35.00%	50,370.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	335,218.53	0.00	N/A	0.00%	277,659.34	3,394.14	54,165.05	2.71
29 Flexibility	217,129.65	0.00	N/A	0.00%	175,861.76	41,267.89	0.00	0.00
61 Building Reserve	980,325.11	0.00	N/A	0.00%	827,265.12	37,223.50	115,836.49	5.80
Total of All Funds	6,438,049.01	517,689.01			1,725,122.42	3,065,081.09	1,655,833.01	82.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FERGUS HS 9-12 368

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,428,093.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,351.39
D.	At Risk Student	(I-D)	8,317.72
E.	Indian Education For All	(I-E)	8,798.88
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	8,423.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,749.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,915.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	50,184.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	346
B.	BASE Budget Limit	(II-B)	2,576,771.39
C.	Maximum Budget Limit	(II-C)	3,208,169.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	775,710.94
E.	Adopted Budget	(II-E)	3,352,482.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,780,362.78
H.	Maximum Budget Limit	(II-H)	3,464,729.27
I.	Highest Budget Without a Vote	(II-I)	3,465,179.94
J.	Highest Budget	(II-J)	3,465,179.94
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,465,179.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		337,855.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		337,855.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,465,179.94
1.	BASE Budget Limit	(V-A1)	2,780,362.78	
2.	Over-BASE Budget	(V-A2)	684,817.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,428,093.03
1.	Direct State Aid Paid By State	(V-B1)	1,428,093.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,351.39
D.	At Risk Student	(V-D)		8,317.72
E.	Indian Education For All	(V-E)		8,798.88
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		8,423.52
H.	Special Education Allowable Cost Payment	(V-H)		56,749.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,938.57
1.	Actual Non-Levy Revenue	(V-J1)	1,938.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,156,105.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	827,032.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	329,073.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,780,362.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		684,817.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		684,817.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.48
U.	Over-BASE Mills	(V-U)		34.31
1.	District Property Tax Levy Mills	(V-U1)	34.31	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

01 General Fund

Adopted Budget	0001	3,465,179.94

Budget Uses

Expenditure Budget	0002	3,465,179.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,428,093.03
Quality Educator	3111	109,351.39
At Risk Student	3112	8,317.72
Indian Education For All	3113	8,798.88
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	56,749.28
Data For Achievement	3116	8,423.52
State - Guaranteed Tax Base Aid	3120	827,032.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,938.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	329,073.07		
Over-BASE Levy	1110(c)	684,817.16		
District Tax Levy			1110	1,013,890.23
Total Estimated Revenues to Fund Adopted Budget			0004	3,465,179.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	315,000.00

Budget Uses

Expenditure Budget	0002	315,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,035.98
Contingency	0006	4,803.60
Over-Schedule	0011	262,160.42
Fund Balance for Budget	TFS48	109,170.87
Operating Reserve	0961	63,000.00
Unreserved Fund Balance Reappropriated	0970	46,170.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,419.79
State - On-Schedule Transportation Reimbursement	3210	26,419.79
District Tax Levy	1110	215,639.55
District Mills	999	10.80
Total Estimated Revenues to Fund Adopted Budget	0004	315,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	462,813.02

Budget Uses

Expenditure Budget	0002	462,813.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	296,395.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	296,395.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	166,417.58
District Mills	999	8.34
Total Estimated Revenues to Fund Adopted Budget	0004	462,813.02

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	196,120.00	0.00	39,224.00	0.00
2022 INTL #7235	2022	48,728.55	0.00	9,745.71	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	16,199.08	3,239.82	3,239.82	0.00
2018 MCI J4500 #8974	2021	232,876.80	18,512.72	46,575.36	0.00
2021 IC #6977	2021	45,119.22	0.00	9,023.84	0.00
2021 S (SPECIAL ED) #6975	2021	47,279.54	0.00	9,455.91	0.00
2014 MCI MOTOR COACH #6743	2020	232,303.80	89,019.86	46,460.76	46,460.76
2020 IC #1473	2020	44,446.44	0.00	8,889.29	0.00
2019 IC #5773	2019	48,155.75	0.00	9,631.15	9,631.15
2014 MC J45 #6602	2018	270,000.00	239,825.10	54,000.00	54,000.00
2017 INTL #4154	2017	47,754.85	19,101.94	9,550.97	9,550.97
2016 INTL #0568	2015	39,937.00	15,974.80	7,987.40	7,987.40
2015 CES #3528	2014	28,006.30	11,202.52	5,601.26	5,601.26
2013 BLUEBIRD IC #6001	2013	38,197.78	38,197.80	7,639.56	7,639.56
2014 BLUEBIRD IC #1987	2013	39,403.37	39,403.35	7,880.67	7,880.67
2012 INTL #1925	2012	43,725.05	45,815.39	8,745.01	8,745.01
2010 INTL #6953	2010	44,604.02	53,524.80	8,920.80	8,920.80
2009 INTL #8205	2008	34,428.62	51,642.93	N/A	NA
1996 MCI 7835	2004	131,019.00	196,528.50	N/A	NA
MOTOROLA MCS 2000	2004	2,653.50	3,980.25	N/A	NA
MOTOROLA MSC2000	2004	2,721.50	4,082.25	N/A	NA
Total					166,417.58

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

13 Tuition Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,115.89
Unreserved Fund Balance Reappropriated	0970	20,115.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	89,884.11
District Mills	999	4.50
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

14 Retirement Fund

Adopted Budget	0001	510,000.00

Budget Uses

Expenditure Budget	0002	510,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,283.73
Operating Reserve	0961	102,000.00
Unreserved Fund Balance Reappropriated	0970	31,283.73

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	478,216.27
Total Estimated Revenues to Fund Adopted Budget	0004	510,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	42,382.76

Budget Uses

Expenditure Budget	0002	42,382.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,204.24
Operating Reserve	0961	14,833.97
Unreserved Fund Balance Reappropriated	0970	50,370.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,382.76
Estimated Revenues Exceeding Adopted Budget	0004a	7,987.51

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

28 Technology Fund

Adopted Budget	0001	335,218.53

Budget Uses

Expenditure Budget	0002	335,218.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	277,659.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	277,659.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,644.14
District Tax Levy	1110	54,165.05
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	335,218.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	217,129.65

Budget Uses

Expenditure Budget	0002	217,129.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,861.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,861.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	6,944.00
State - Advanced Opportunity Aid	3770	33,573.89
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217,129.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0259 Fergus H S

Submit ID: 0259-68321278

61 Building Reserve Fund

Adopted Budget		0001	980,325.11

Budget Uses

Expenditure Budget		0002	980,325.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	827,265.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	827,265.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,223.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	17,836.49	
District Tax Levy		1110	115,836.49
District Mills		999	5.80
Building Reserve Voted Mills		0134	4.91
Building Reserve Permissive Mills		0135	0.89
Total Estimated Revenues to Fund Adopted Budget		0004	980,325.11

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	686,000.00	98,000.00	98,000.00
Total						98,000.00

Budget Report
FY 2024

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-65797327

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	4,636,085

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Kaity Williams

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-65797327

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	156,882.30	15,762.73	10%	10.05%	23,973.20	77,557.95	55,351.15	11.94
10 Transportation	35,000.00	7,000.00	20%	20.00%	17,582.53	16,500.00	917.47	0.20
11 Bus Depreciation Reserve	130,994.88	0.00	N/A	0.00%	117,744.88	0.00	13,250.00	2.86
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	9,627.61	15,372.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	786.42	0.00	N/A	0.00%	664.31	122.11	0.00	0.00
29 Flexibility	116.24	0.00	N/A	0.00%	116.24	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	348,779.84	27,762.73			169,708.77	109,552.45	69,518.62	15.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-65797327

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 FISHTAIL K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	66,634.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,805.69
E.	Indian Education For All	(I-E)	358.65
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	343.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,004.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	668.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	131,501.94
C.	Maximum Budget Limit	(II-C)	163,553.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,478.71
E.	Adopted Budget	(II-E)	159,980.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	128,403.59
H.	Maximum Budget Limit	(II-H)	159,821.35
I.	Highest Budget Without a Vote	(II-I)	156,882.30
J.	Highest Budget	(II-J)	160,747.39
K.	Highest Voted Amount	(II-K)	3,865.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	156,882.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,688.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		74.50
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	74.50	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,973.20
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	23,973.20	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,735.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		156,882.30
1.	BASE Budget Limit	(V-A1)	128,403.59	
2.	Over-BASE Budget	(V-A2)	28,478.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		66,634.29
1.	Direct State Aid Paid By State	(V-B1)	66,634.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,805.69
E.	Indian Education For All	(V-E)		358.65
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		343.35
H.	Special Education Allowable Cost Payment	(V-H)		2,004.73
I.	Remaining Fund Balance Available	(V-I)		23,973.20
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,845.24
1.	Actual Non-Levy Revenue	(V-J1)	2,845.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,872.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,872.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		128,403.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,478.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,478.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.14
1.	District Property Tax Levy Mills	(V-U1)	6.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-65797327

01 General Fund

Adopted Budget	0001	156,882.30

Budget Uses

Expenditure Budget	0002	156,882.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,973.20
Direct State Aid	3110	66,634.29
Quality Educator	3111	3,566.00
At Risk Student	3112	1,805.69
Indian Education For All	3113	358.65
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,004.73
Data For Achievement	3116	343.35
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,845.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	26,872.44	
Over-BASE Levy	1110(c)	28,478.71	
District Tax Levy		1110	55,351.15
Total Estimated Revenues to Fund Adopted Budget		0004	156,882.30
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	18,500.00
Fund Balance for Budget	TFS48	24,582.53
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	17,582.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	917.47
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	130,994.88

Budget Uses

Expenditure Budget	0002	130,994.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,744.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,744.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,250.00
District Mills	999	2.86
Total Estimated Revenues to Fund Adopted Budget	0004	130,994.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Chevrolet Bluebird 29 Passenger	2019	66,250.00	53,000.00	13,250.00	13,250.00
Girardin Mincro 4-Wheel Drive 29 Passenger Micro Bus	2011	62,200.00	93,300.00	N/A	NA
Total					13,250.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,627.61
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	9,627.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,372.39
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	786.42

Budget Uses

Expenditure Budget	0002	786.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	664.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	664.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	122.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	786.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	116.24

Budget Uses

Expenditure Budget	0002	116.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	116.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

15 Flathead

0311 Flathead H S

Submit ID: 0311-81409873

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	3,148	235,465,974

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Heather Asher

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0311 Flathead H S

Submit ID: 0311-81409873

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	24,093,434.46	2,336,507.43	10%	9.70%	0.00	17,978,046.28	6,115,388.18	25.97
10 Transportation	2,550,925.00	510,185.00	20%	20.00%	185,557.13	402,686.66	1,962,681.21	8.34
11 Bus Depreciation Reserve	1,353,828.24	0.00	N/A	0.00%	1,152,059.47	3,000.00	198,768.77	0.84
13 Tuition	422,441.44		N/A		5,624.44	0.00	416,817.00	1.77
14 Retirement	3,590,600.00	718,120.00	20%	20.00%	430,363.13	3,160,236.87		
17 Adult Education	340,000.00	117,758.65	35%	34.63%	0.16	1,000.00	338,999.84	1.44
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	108,609.32	0.00	N/A	0.00%	88,188.34	20,420.98	0.00	0.00
29 Flexibility	328,991.26	0.00	N/A	0.00%	13,906.22	273,128.87	41,956.17	0.18
61 Building Reserve	2,289,609.64	0.00	N/A	0.00%	1,933,939.64	153,003.78	202,666.22	0.86
Total of All Funds	35,078,439.36	3,682,571.08			3,809,638.53	21,991,523.44	9,277,277.39	39.40

50 Debt Service **Tax Jurisdiction**								
SD38-2017	2,752,158.00	0.00	20-9-438	0.00%	0.00	0.00	2,752,158.00	11.68
0311	2,195,225.00	0.00	20-9-438	0.00%	193,030.06	0.00	2,002,194.94	8.50

Budget Report
FY 2024

15 Flathead

0311 Flathead H S

Submit ID: 0311-81409873

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FLATHEAD HS 9-12 3,148

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	10,917,551.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	794,219.52
D.	At Risk Student	(I-D)	66,834.23
E.	Indian Education For All	(I-E)	75,268.68
F.	American Indian Achievement Gap	(I-F)	19,270.00
G.	Data For Achievement	(I-G)	72,057.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	647,260.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	359,032.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,097
B.	BASE Budget Limit	(II-B)	20,566,809.13
C.	Maximum Budget Limit	(II-C)	25,460,714.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,620,378.32
E.	Adopted Budget	(II-E)	23,187,187.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	21,473,056.14
H.	Maximum Budget Limit	(II-H)	26,584,407.64
I.	Highest Budget Without a Vote	(II-I)	24,093,434.46
J.	Highest Budget	(II-J)	26,584,407.64
K.	Highest Voted Amount	(II-K)	2,490,973.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	24,093,434.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,336,507.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,336,507.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		24,093,434.46
1.	BASE Budget Limit	(V-A1)	21,473,056.14	
2.	Over-BASE Budget	(V-A2)	2,620,378.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,917,551.24
1.	Direct State Aid Paid By State	(V-B1)	10,917,551.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		794,219.52
D.	At Risk Student	(V-D)		66,834.23
E.	Indian Education For All	(V-E)		75,268.68
F.	American Indian Achievement Gap	(V-F)		19,270.00
G.	Data For Achievement	(V-G)		72,057.72
H.	Special Education Allowable Cost Payment	(V-H)		647,260.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		57,549.73
1.	Actual Non-Levy Revenue	(V-J1)	57,549.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		8,823,044.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,328,034.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,495,009.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		21,473,056.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,620,378.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,620,378.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.84
U.	Over-BASE Mills	(V-U)		11.13
1.	District Property Tax Levy Mills	(V-U1)	11.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0311 Flathead H S

Submit ID: 0311-81409873

01 General Fund

Adopted Budget	0001	24,093,434.46

Budget Uses

Expenditure Budget	0002	24,093,434.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,917,551.24
Quality Educator	3111	794,219.52
At Risk Student	3112	66,834.23
Indian Education For All	3113	75,268.68
American Indian Achievement Gap	3114	19,270.00
State Special Education Allowable Cost Payment to Districts	3115	647,260.28
Data For Achievement	3116	72,057.72
State - Guaranteed Tax Base Aid	3120	5,328,034.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	57,549.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,495,009.86		
Over-BASE Levy	1110(c)	2,620,378.32		
District Tax Levy			1110	6,115,388.18
Total Estimated Revenues to Fund Adopted Budget			0004	24,093,434.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,550,925.00

Budget Uses

Expenditure Budget	0002	2,550,925.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	366,078.78
Contingency	0006	36,607.88
Over-Schedule	0011	2,148,238.34
Fund Balance for Budget	TFS48	695,742.13
Operating Reserve	0961	510,185.00
Unreserved Fund Balance Reappropriated	0970	185,557.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	201,343.33
State - On-Schedule Transportation Reimbursement	3210	201,343.33
District Tax Levy	1110	1,962,681.21
District Mills	999	8.34
Total Estimated Revenues to Fund Adopted Budget	0004	2,550,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,353,828.24

Budget Uses

Expenditure Budget	0002	1,353,828.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,152,059.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,152,059.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	198,768.77
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	1,353,828.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	0.00	13,450.00	13,450.00
Bus BlueBird Vision 80PX Propane 90535	2023	67,250.00	0.00	13,450.00	13,450.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	0.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	0.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	0.00	13,375.00	13,375.00
Bus BlueBird Vision SpEd Propane 90575	2023	65,500.00	0.00	13,100.00	13,100.00
Ford Expedition	2022	22,240.50	0.00	4,448.10	4,448.10
2021 Blue Bird All American Sped Body	2021	71,125.00	42,675.00	14,225.00	14,225.00
2021 Blue Bird Vision Sped Body	2021	52,375.00	31,425.00	10,475.00	10,475.00
2021 Blue Bird Vision Sped Body 2	2021	52,375.00	31,425.00	10,475.00	10,475.00
2021 Blue Buid All American w/Act Seating	2021	156,500.00	93,900.00	31,300.00	8,562.65
2022 Blue Bird All American w/Activity Seats	2021	156,500.00	93,900.00	31,300.00	8,562.70
2020 Blue Bird AA 71PX	2019	86,200.00	68,960.00	17,240.00	17,240.00
2016 IC RE #69 1678	2016	56,256.68	78,759.38	11,251.34	5,625.64
2016 IC RE #70 1679	2016	56,256.68	78,759.38	11,251.34	5,625.64
2016 IC RE #71 1680	2016	56,256.68	78,759.38	11,251.34	5,625.64
2014 IHC (OTR) #65 797852	2014	69,446.00	97,224.40	13,889.20	6,944.60
2014 IHC (OTR) #66 797851	2014	69,446.00	97,224.40	13,889.20	6,944.60
2014 IHC (OTR) #67 797853	2014	69,446.00	97,224.40	13,889.20	6,944.60
2014 IHC (OTR) #68 797854	2014	69,446.00	97,224.40	13,889.20	6,944.60
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,060.00	9,090.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	27,056.00	40,584.00	N/A	NA
Bus 10365 IHC	2009	87,000.00	130,500.00	N/A	NA
Total					198,768.77

Budget Report
FY 2024
15 Flathead

0311 Flathead H S

Submit ID: 0311-81409873

13 Tuition Fund

Adopted Budget	0001	422,441.44

Budget Uses

Expenditure Budget	0002	422,441.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,624.44
Unreserved Fund Balance Reappropriated	0970	5,624.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	416,817.00
District Mills	999	1.77
Total Estimated Revenues to Fund Adopted Budget	0004	422,441.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,590,600.00

Budget Uses

Expenditure Budget	0002	3,590,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,148,483.13
Operating Reserve	0961	718,120.00
Unreserved Fund Balance Reappropriated	0970	430,363.13

Estimated Funding Sources

Interest Earnings	1510	5,400.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,154,836.87
Total Estimated Revenues to Fund Adopted Budget	0004	3,590,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,758.81
Operating Reserve	0961	117,758.65
Unreserved Fund Balance Reappropriated	0970	0.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	338,999.84
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	108,609.32

Budget Uses

Expenditure Budget	0002	108,609.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,188.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,188.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,420.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	108,609.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	328,991.26

Budget Uses

Expenditure Budget	0002	328,991.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,906.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,906.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	41,956.17
State - Advanced Opportunity Aid	3770	231,172.70
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	41,956.17
District Mills	999	0.18
Total Estimated Revenues to Fund Adopted Budget	0004	328,991.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0311 Flathead H S

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50 Debt Service Fund
0311

Taxable Value		235,465,974.00
Adopted Budget	0001	2,195,225.00

Budget Uses

Expenditure Budget	0002	2,195,225.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	193,030.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	193,030.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,002,194.94
Jurisdiction Mills	999	8.50
Total Estimated Revenues to Fund Adopted Budget	0004	2,195,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	05/07/2017	06/30/2037	26,630,000.00	19,720,000.00	1,125,000.00	828,275.00	350.00
High School Bond	10/17/2018	06/30/2039	2,136,000.00	1,790,000.00	85,000.00	80,475.00	350.00
Total Bond Requirements							2,119,450.00

SIDs

Issue Type	Amount
High School	75,775.00
Total SID Requirements	75,775.00

Total Debt Service Requirements	0002	2,195,225.00

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15 Flathead

0311 Flathead H S

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SD38-2017

Taxable Value		235,641,862.00
Adopted Budget	0001	2,752,158.00

Budget Uses

Expenditure Budget	0002	2,752,158.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,752,158.00
Jurisdiction Mills	999	11.68
Total Estimated Revenues to Fund Adopted Budget	0004	2,752,158.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	06/30/2013	06/30/2025	8,970,000.00	2,055,000.00	1,980,000.00	120,150.00	350.00
High School Refunding Bond	08/16/2016	06/30/2025	5,345,000.00	655,000.00	635,000.00	16,308.00	350.00
Total Bond Requirements							2,752,158.00
Total Debt Service Requirements						0002	2,752,158.00

61 Building Reserve Fund

Adopted Budget		0001	2,289,609.64

Budget Uses

Expenditure Budget		0002	2,289,609.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,933,939.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,933,939.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	153,003.78
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	202,666.22	
District Tax Levy		1110	202,666.22
District Mills		999	0.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.86
Total Estimated Revenues to Fund Adopted Budget		0004	2,289,609.64

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41 Ravalli

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0743 Florence-Carlton K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 553	* 272	17,844,964

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 41 Ravalli	442	218	14,019,211
Non-located - 32 Missoula	111	54	3,825,753

The final budget is approved as set forth in this document.

Certification

District Clerk: Kim Kelly

(Signature) (Date)

Chairperson, School Trustees: Matthew Roth

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

41 Ravalli

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0743 Florence-Carlton K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,104,492.47	614,752.01	10%	10.07%	0.00	4,819,824.42	1,284,668.05	72.00
10 Transportation	975,000.00	195,000.00	20%	20.00%	0.00	109,841.49	865,158.51	48.48
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	80,000.00		N/A		0.00	0.00	80,000.00	4.48
14 Retirement	975,000.00	36,824.52	20%	3.78%	0.00	975,000.00		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	0.00	0.00	20,000.00	1.12
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,109.96	0.00	N/A	0.00%	9,810.49	5,299.47	60,000.00	3.36
29 Flexibility	47,146.70	0.00	N/A	0.00%	418.44	46,728.26	0.00	0.00
61 Building Reserve	574,109.30	0.00	N/A	0.00%	450,944.71	66,346.42	56,818.17	3.18
Total of All Funds	8,850,858.43	853,576.53			461,173.64	6,023,040.06	2,366,644.73	132.62

50 Debt Service **Tax Jurisdiction**								
2019EL	666,575.00	0.00	20-9-438	0.00%	18,973.35	0.00	647,601.65	36.29
2019HS	545,425.00	0.00	20-9-438	0.00%	8,131.43	0.00	537,293.57	30.11

Budget Report
FY 2024

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0743 Florence-Carlton K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FLORENCE-CARLTON K-6	416 *
M1	FLORENCE-CARLTON 7-8	137 *
H1	FLORENCE-CARLTON HS 9-12	272 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,791,862.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	234,607.14
D.	At Risk Student	(I-D)	15,748.67
E.	Indian Education For All	(I-E)	19,725.75
F.	American Indian Achievement Gap	(I-F)	6,345.00
G.	Data For Achievement	(I-G)	18,884.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	188,342.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,199.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,958.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	41,197.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	847
B.	BASE Budget Limit	(II-B)	5,569,707.23
C.	Maximum Budget Limit	(II-C)	6,948,226.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	532,000.00
E.	Adopted Budget	(II-E)	6,101,707.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,572,492.47
H.	Maximum Budget Limit	(II-H)	6,959,973.21
I.	Highest Budget Without a Vote	(II-I)	6,104,492.47
J.	Highest Budget	(II-J)	6,959,973.21
K.	Highest Voted Amount	(II-K)	855,480.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,104,492.47

Budget Report
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0743 Florence-Carlton K-12 Schls

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		610,449.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,302.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,302.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		614,752.01

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	126,191.90	62,150.60	188,342.50
B.	Special Education RSBG to Coop	28,270.00	13,929.40	42,199.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	61,784.76	30,432.00	92,216.76
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	188,917.00	343,483.00	532,400.00
F.	100% Of Per Student Entitlement	3,599,326.00	2,114,052.00	5,713,378.00
		3,788,243.00	2,457,535.00	6,245,778.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,337,249.78	867,509.86	2,204,759.63
H.	Special Education in BASE@40%	61,784.76	30,432.00	92,216.76
I.	Subsidized BASE Amount	1,399,034.54	897,941.86	2,296,976.39
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,104,492.47
1.	BASE Budget Limit	(V-A1)	5,572,492.47	
2.	Over-BASE Budget	(V-A2)	532,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,791,862.78
1.	Direct State Aid Paid By State	(V-B1)	2,791,862.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		234,607.14
D.	At Risk Student	(V-D)		15,748.67
E.	Indian Education For All	(V-E)		19,725.75
F.	American Indian Achievement Gap	(V-F)		6,345.00
G.	Data For Achievement	(V-G)		18,884.25

H.	Special Education Allowable Cost Payment	(V-H)		188,342.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,877.07
1.	Actual Non-Levy Revenue	(V-J1)	1,877.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,295,099.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,542,431.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	752,668.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,572,492.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		532,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		532,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.03
T.	BASE Mills - High School	(V-T)		15.16
U.	Over-BASE Mills	(V-U)		29.81
1.	District Property Tax Levy Mills	(V-U1)	29.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	6,104,492.47

Budget Uses

Expenditure Budget	0002	6,104,492.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,791,862.78
Quality Educator	3111	234,607.14
At Risk Student	3112	15,748.67
Indian Education For All	3113	19,725.75
American Indian Achievement Gap	3114	6,345.00
State Special Education Allowable Cost Payment to Districts	3115	188,342.50
Data For Achievement	3116	18,884.25
State - Guaranteed Tax Base Aid	3120	1,542,431.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,877.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	752,668.05		
Over-BASE Levy	1110(c)	532,000.00		
District Tax Levy			1110	1,284,668.05
Total Estimated Revenues to Fund Adopted Budget			0004	6,104,492.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	99,855.90
Contingency	0006	9,985.59
Over-Schedule	0011	865,158.51
Fund Balance for Budget	TFS48	195,000.00
Operating Reserve	0961	195,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,920.74
State - On-Schedule Transportation Reimbursement	3210	54,920.75
District Tax Levy	1110	865,158.51
District Mills	999	48.48
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,000.00
District Mills	999	4.48
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,824.52
Operating Reserve	0961	36,824.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	975,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,000.00
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	1.12
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0743-86630446

0743 Florence-Carlton K-12 Schls

28 Technology Fund

Adopted Budget	0001	75,109.96

Budget Uses

Expenditure Budget	0002	75,109.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,810.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,810.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,299.47
District Tax Levy	1110	60,000.00
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	75,109.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	47,146.70

Budget Uses

Expenditure Budget	0002	47,146.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	418.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	418.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	46,728.26
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,146.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0743-86630446

0743 Florence-Carlton K-12 Schls

50 Debt Service Fund

2019EL

Taxable Value		17,844,964.00
Adopted Budget	0001	666,575.00

Budget Uses

Expenditure Budget	0002	666,575.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,973.35
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,973.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	647,601.65
Jurisdiction Mills	999	36.29
Total Estimated Revenues to Fund Adopted Budget	0004	666,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/12/2019	06/30/2039	8,786,250.00	7,293,000.00	330,000.00	336,325.00	250.00
Total Bond Requirements							666,575.00
Total Debt Service Requirements						0002	666,575.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0743-86630446

0743 Florence-Carlton K-12 Schls

2019HS

Taxable Value		17,844,964.00
Adopted Budget	0001	545,425.00

Budget Uses

Expenditure Budget	0002	545,425.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,131.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,131.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	537,293.57
Jurisdiction Mills	999	30.11
Total Estimated Revenues to Fund Adopted Budget	0004	545,425.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	03/12/2019	06/30/2039	7,188,750.00	5,967,000.00	270,000.00	275,175.00	250.00
Total Bond Requirements							545,425.00
Total Debt Service Requirements						0002	545,425.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0743-86630446

0743 Florence-Carlton K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	574,109.30

Budget Uses

Expenditure Budget		0002	574,109.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	450,944.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	450,944.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,346.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	56,818.17	
District Tax Levy		1110	56,818.17
District Mills		999	3.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.18
Total Estimated Revenues to Fund Adopted Budget		0004	574,109.30

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 217	N/A	6,497,484

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jennifer Anderson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,888,468.33	270,046.98	10%	14.30%	6,072.86	1,253,814.55	628,580.92	96.74
10 Transportation	225,000.00	45,000.00	20%	20.00%	92,526.67	51,424.87	81,048.46	12.47
11 Bus Depreciation Reserve	107,698.56	0.00	N/A	0.00%	69,928.21	0.00	37,770.35	5.81
13 Tuition	25,219.44		N/A		469.60	0.00	24,749.84	3.81
14 Retirement	375,000.00	75,000.00	20%	20.00%	110,034.73	264,965.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,997.66	0.00	N/A	0.00%	32,621.47	1,376.19	45,000.00	6.93
29 Flexibility	24,707.08	0.00	N/A	0.00%	24,707.08	0.00	0.00	0.00
61 Building Reserve	41,355.34	0.00	N/A	0.00%	1,385.34	24,206.46	15,763.54	2.43
Total of All Funds	2,766,446.41	390,046.98			337,745.96	1,595,787.34	832,913.11	128.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORSYTH K-6	160 *
M1	FORSYTH 7-8	57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	712,945.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,737.28
D.	At Risk Student	(I-D)	5,355.03
E.	Indian Education For All	(I-E)	5,188.47
F.	American Indian Achievement Gap	(I-F)	3,995.00
G.	Data For Achievement	(I-G)	4,967.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,972.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,794.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,542.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	227
B.	BASE Budget Limit	(II-B)	1,454,838.41
C.	Maximum Budget Limit	(II-C)	1,810,817.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	429,119.55
E.	Adopted Budget	(II-E)	1,883,957.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,447,088.11
H.	Maximum Budget Limit	(II-H)	1,801,939.63
I.	Highest Budget Without a Vote	(II-I)	1,888,468.33
J.	Highest Budget	(II-J)	1,888,468.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,888,468.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		188,846.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		81,200.15
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	81,200.15	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,072.86
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,072.86	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		276,119.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,888,468.33
1.	BASE Budget Limit	(V-A1)	1,447,088.11	
2.	Over-BASE Budget	(V-A2)	441,380.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		712,945.78
1.	Direct State Aid Paid By State	(V-B1)	712,945.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,737.28
D.	At Risk Student	(V-D)		5,355.03
E.	Indian Education For All	(V-E)		5,188.47
F.	American Indian Achievement Gap	(V-F)		3,995.00
G.	Data For Achievement	(V-G)		4,967.13
H.	Special Education Allowable Cost Payment	(V-H)		48,972.86
I.	Remaining Fund Balance Available	(V-I)		6,072.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,507.98
1.	Actual Non-Levy Revenue	(V-J1)	3,507.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		577,345.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	390,145.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	187,200.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,447,088.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		441,380.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		441,380.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.81
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		67.93
1.	District Property Tax Levy Mills	(V-U1)	67.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		96.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

01 General Fund

Adopted Budget	0001	1,888,468.33

Budget Uses

Expenditure Budget	0002	1,888,468.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,072.86
Direct State Aid	3110	712,945.78
Quality Educator	3111	78,737.28
At Risk Student	3112	5,355.03
Indian Education For All	3113	5,188.47
American Indian Achievement Gap	3114	3,995.00
State Special Education Allowable Cost Payment to Districts	3115	48,972.86
Data For Achievement	3116	4,967.13
State - Guaranteed Tax Base Aid	3120	390,145.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,507.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	187,200.70		
Over-BASE Levy	1110(c)	441,380.22		
District Tax Levy			1110	628,580.92
Total Estimated Revenues to Fund Adopted Budget			0004	1,888,468.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,749.88
Contingency	0006	4,674.99
Over-Schedule	0011	173,575.13
Fund Balance for Budget	TFS48	137,526.67
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	92,526.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,712.43
State - On-Schedule Transportation Reimbursement	3210	25,712.44
District Tax Levy	1110	81,048.46
District Mills	999	12.47
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	107,698.56

Budget Uses

Expenditure Budget	0002	107,698.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,928.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,928.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,770.35
District Mills	999	5.81
Total Estimated Revenues to Fund Adopted Budget	0004	107,698.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1504	2023	84,418.00	0.00	16,883.60	4,220.90
B2765	2021	67,000.00	6,700.00	13,400.00	3,350.00
EB1066	2019	25,350.00	3,802.50	5,070.00	1,267.50
B1797	2018	62,139.00	15,534.80	12,427.80	3,106.95
B1836	2017	44,950.00	13,485.00	8,990.00	2,247.50
B9676	2016	49,900.00	17,465.00	9,980.00	2,495.00
B9721	2015	49,250.00	22,162.50	9,850.00	2,462.50
B3419	2014	64,250.00	35,337.50	12,850.00	3,212.50
B8722	2014	49,900.00	27,445.00	9,980.00	2,495.00
B1744	2012	57,250.00	42,937.50	11,450.00	2,862.50
B4825	2011	50,250.00	47,737.50	10,050.00	10,050.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					37,770.35

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

13 Tuition Fund

Adopted Budget	0001	25,219.44

Budget Uses

Expenditure Budget	0002	25,219.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	469.60
Unreserved Fund Balance Reappropriated	0970	469.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,749.84
District Mills	999	3.81
Total Estimated Revenues to Fund Adopted Budget	0004	25,219.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,034.73
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	110,034.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,965.27
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	78,997.66

Budget Uses

Expenditure Budget	0002	78,997.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,621.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,621.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,376.19
District Tax Levy	1110	45,000.00
District Mills	999	6.93
Total Estimated Revenues to Fund Adopted Budget	0004	78,997.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	24,707.08

Budget Uses

Expenditure Budget	0002	24,707.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,707.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,707.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,707.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-23466678

61 Building Reserve Fund

Adopted Budget		0001	41,355.34

Budget Uses

Expenditure Budget		0002	41,355.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,385.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,385.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,206.46
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,763.54	
District Tax Levy		1110	15,763.54
District Mills		999	2.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.43
Total Estimated Revenues to Fund Adopted Budget		0004	41,355.34

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	102	7,057,024

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jennifer Anderson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,357,345.20	249,983.38	10%	18.42%	7,248.72	852,607.99	497,488.49	70.51
10 Transportation	150,000.00	30,000.00	20%	20.00%	39,149.06	23,733.09	87,117.85	12.34
11 Bus Depreciation Reserve	183,774.72	0.00	N/A	0.00%	142,803.27	0.00	40,971.45	5.81
13 Tuition	20,403.62		N/A		20,403.62	0.00	0.00	0.00
14 Retirement	270,000.00	54,000.00	20%	20.00%	89,501.35	180,498.65		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	21,825.09	0.00	33,174.91	4.70
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,922.86	0.00	N/A	0.00%	34,984.04	938.82	45,000.00	6.38
29 Flexibility	135,106.68	0.00	N/A	0.00%	135,106.68	0.00	0.00	0.00
61 Building Reserve	156,288.31	0.00	N/A	0.00%	130,838.31	17,636.27	7,813.73	1.11
Total of All Funds	2,408,841.39	353,233.38			621,860.14	1,075,414.82	711,566.43	100.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORSYTH HS 9-12 102

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	509,842.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,219.92
D.	At Risk Student	(I-D)	961.49
E.	Indian Education For All	(I-E)	2,438.82
F.	American Indian Achievement Gap	(I-F)	1,645.00
G.	Data For Achievement	(I-G)	2,334.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,729.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,242.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,590.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	910,693.12
C.	Maximum Budget Limit	(II-C)	1,133,038.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	402,774.31
E.	Adopted Budget	(II-E)	1,313,467.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	987,188.32
H.	Maximum Budget Limit	(II-H)	1,227,889.15
I.	Highest Budget Without a Vote	(II-I)	1,357,345.20
J.	Highest Budget	(II-J)	1,357,345.20
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,357,345.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		135,734.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		114,248.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	114,248.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,248.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,248.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		257,232.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,357,345.20
1.	BASE Budget Limit	(V-A1)	987,188.32	
2.	Over-BASE Budget	(V-A2)	370,156.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		509,842.61
1.	Direct State Aid Paid By State	(V-B1)	509,842.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,219.92
D.	At Risk Student	(V-D)		961.49
E.	Indian Education For All	(V-E)		2,438.82
F.	American Indian Achievement Gap	(V-F)		1,645.00
G.	Data For Achievement	(V-G)		2,334.78
H.	Special Education Allowable Cost Payment	(V-H)		15,729.42
I.	Remaining Fund Balance Available	(V-I)		7,248.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,825.45
1.	Actual Non-Levy Revenue	(V-J1)	11,825.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		391,942.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	264,610.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	127,331.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		987,188.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		370,156.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		370,156.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.06
U.	Over-BASE Mills	(V-U)		52.45
1.	District Property Tax Levy Mills	(V-U1)	52.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

01 General Fund

Adopted Budget	0001	1,357,345.20

Budget Uses

Expenditure Budget	0002	1,357,345.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,248.72
Direct State Aid	3110	509,842.61
Quality Educator	3111	43,219.92
At Risk Student	3112	961.49
Indian Education For All	3113	2,438.82
American Indian Achievement Gap	3114	1,645.00
State Special Education Allowable Cost Payment to Districts	3115	15,729.42
Data For Achievement	3116	2,334.78
State - Guaranteed Tax Base Aid	3120	264,610.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,825.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	127,331.61		
Over-BASE Levy	1110(c)	370,156.88		
District Tax Levy			1110	497,488.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,357,345.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,575.54
Contingency	0006	2,157.55
Over-Schedule	0011	126,266.91
Fund Balance for Budget	TFS48	69,149.06
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	39,149.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,866.54
State - On-Schedule Transportation Reimbursement	3210	11,866.55
District Tax Levy	1110	87,117.85
District Mills	999	12.34
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,774.72

Budget Uses

Expenditure Budget	0002	183,774.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,803.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,803.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,971.45
District Mills	999	5.81
Total Estimated Revenues to Fund Adopted Budget	0004	183,774.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1504	2023	84,418.00	0.00	16,883.60	4,220.90
B2765	2021	67,000.00	6,700.00	13,400.00	3,350.00
EB1066	2019	25,350.00	3,802.50	5,070.00	1,267.50
B1797	2018	126,161.00	31,540.20	25,232.20	6,308.05
B1836	2017	44,950.00	13,485.00	8,990.00	2,247.50
B9676	2016	49,900.00	17,465.00	9,980.00	2,495.00
B9721	2015	49,250.00	22,162.50	9,850.00	2,462.50
B3419	2014	64,250.00	35,337.50	12,850.00	3,212.50
B8722	2014	49,900.00	27,445.00	9,980.00	2,495.00
B1744	2012	57,250.00	42,937.50	11,450.00	2,862.50
B4825	2011	50,250.00	47,737.50	10,050.00	10,050.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					40,971.45

13 Tuition Fund

Adopted Budget	0001	20,403.62

Budget Uses

Expenditure Budget	0002	20,403.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,403.62
Unreserved Fund Balance Reappropriated	0970	20,403.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,403.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	143,501.35
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	89,501.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,498.65
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,075.09
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	21,825.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,174.91
District Mills	999	4.70
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,922.86

Budget Uses

Expenditure Budget	0002	80,922.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,984.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,984.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	938.82
District Tax Levy	1110	45,000.00
District Mills	999	6.38
Total Estimated Revenues to Fund Adopted Budget	0004	80,922.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

29 Flexibility Fund

Adopted Budget	0001	135,106.68

Budget Uses

Expenditure Budget	0002	135,106.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	135,106.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,106.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	135,106.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-06563145

61 Building Reserve Fund

Adopted Budget		0001	156,288.31

Budget Uses

Expenditure Budget		0002	156,288.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	130,838.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	130,838.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,636.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,813.73	
District Tax Levy		1110	7,813.73
District Mills		999	1.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.11
Total Estimated Revenues to Fund Adopted Budget		0004	156,288.31

Budget Report
FY 2024

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-22002639

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	242	N/A	7,539,700

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

Submit ID: 0133-22002639

0133 Fort Benton Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,956,067.79	197,249.64	10%	10.08%	65,149.61	1,313,289.46	577,628.72	76.60
10 Transportation	53,100.00	10,620.00	20%	20.00%	1,778.80	700.00	50,621.20	6.71
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	16,904.74		N/A		16,904.74	0.00	0.00	0.00
14 Retirement	280,000.00	56,000.00	20%	20.00%	41,410.93	238,589.07		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	8,949.32	0.00	1,050.68	0.14
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	94,250.47	0.00	N/A	0.00%	72,759.92	1,490.55	20,000.00	2.65
29 Flexibility	26,344.88	0.00	N/A	0.00%	26,344.88	0.00	0.00	0.00
61 Building Reserve	464,533.12	0.00	N/A	0.00%	322,763.12	25,068.00	116,702.00	15.48
Total of All Funds	2,901,201.00	267,369.64			556,061.32	1,579,137.08	766,002.60	101.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

08 Chouteau

Submit ID: 0133-22002639

0133 Fort Benton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORT BENTON K-6	185
M1	FORT BENTON 7-8	57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	780,985.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	80,056.70
D.	At Risk Student	(I-D)	9,710.13
E.	Indian Education For All	(I-E)	5,786.22
F.	American Indian Achievement Gap	(I-F)	3,525.00
G.	Data For Achievement	(I-G)	5,539.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,867.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,438.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,772.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	247
B.	BASE Budget Limit	(II-B)	1,562,748.73
C.	Maximum Budget Limit	(II-C)	1,949,781.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,032.59
E.	Adopted Budget	(II-E)	1,949,781.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,567,344.92
H.	Maximum Budget Limit	(II-H)	1,949,963.05
I.	Highest Budget Without a Vote	(II-I)	1,956,067.79
J.	Highest Budget	(II-J)	1,965,586.34
K.	Highest Voted Amount	(II-K)	9,518.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,956,067.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		195,606.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,642.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,642.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		65,149.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,690.28	
2.	Remaining Fund Balance Available (970b)	(III-D2)	63,459.33	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		262,399.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,956,067.79
1.	BASE Budget Limit	(V-A1)	1,567,344.92	
2.	Over-BASE Budget	(V-A2)	388,722.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		780,985.89
1.	Direct State Aid Paid By State	(V-B1)	780,985.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		80,056.70
D.	At Risk Student	(V-D)		9,710.13
E.	Indian Education For All	(V-E)		5,786.22
F.	American Indian Achievement Gap	(V-F)		3,525.00
G.	Data For Achievement	(V-G)		5,539.38
H.	Special Education Allowable Cost Payment	(V-H)		42,867.41
I.	Remaining Fund Balance Available	(V-I)		63,459.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,530.29
1.	Actual Non-Levy Revenue	(V-J1)	11,530.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		563,884.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	373,288.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	190,596.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,567,344.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,690.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,690.28	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,032.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		388,722.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.33
1.	District Property Tax Levy Mills	(V-U1)	51.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-22002639

01 General Fund

Adopted Budget	0001	1,956,067.79

Budget Uses

Expenditure Budget	0002	1,956,067.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	65,149.61
Direct State Aid	3110	780,985.89
Quality Educator	3111	80,056.70
At Risk Student	3112	9,710.13
Indian Education For All	3113	5,786.22
American Indian Achievement Gap	3114	3,525.00
State Special Education Allowable Cost Payment to Districts	3115	42,867.41
Data For Achievement	3116	5,539.38
State - Guaranteed Tax Base Aid	3120	373,288.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,109.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,421.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	190,596.13		
Over-BASE Levy	1110(c)	387,032.59		
District Tax Levy			1110	577,628.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,956,067.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	53,100.00

Budget Uses

Expenditure Budget	0002	53,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	600.00
Contingency	0006	100.00
Over-Schedule	0011	52,400.00
Fund Balance for Budget	TFS48	12,398.80
Operating Reserve	0961	10,620.00
Unreserved Fund Balance Reappropriated	0970	1,778.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	350.00
State - On-Schedule Transportation Reimbursement	3210	350.00
District Tax Levy	1110	50,621.20
District Mills	999	6.71
Total Estimated Revenues to Fund Adopted Budget	0004	53,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	16,904.74

Budget Uses

Expenditure Budget	0002	16,904.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,904.74
Unreserved Fund Balance Reappropriated	0970	16,904.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,904.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-22002639

14 Retirement Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,410.93
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	41,410.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	238,589.07
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,449.32
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	8,949.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,050.68
District Mills	999	0.14
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

Submit ID: 0133-22002639

0133 Fort Benton Elem

28 Technology Fund

Adopted Budget	0001	94,250.47

Budget Uses

Expenditure Budget	0002	94,250.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,759.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,759.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,490.55
District Tax Levy	1110	20,000.00
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	94,250.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-22002639

29 Flexibility Fund

Adopted Budget	0001	26,344.88

Budget Uses

Expenditure Budget	0002	26,344.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,344.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,344.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,344.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-22002639

61 Building Reserve Fund

Adopted Budget	0001	464,533.12

Budget Uses

Expenditure Budget	0002	464,533.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	322,763.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	322,763.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,068.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	99,600.00	
Building Reserve Permissive Levy	1110(b)	17,102.00	
District Tax Levy		1110	116,702.00
District Mills		999	15.48
Building Reserve Voted Mills		0134	13.21
Building Reserve Permissive Mills		0135	2.27
Total Estimated Revenues to Fund Adopted Budget		0004	464,533.12

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	498,000.00	5	612	298,800.00	99,600.00	99,600.00
Total						99,600.00

Budget Report
FY 2024

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-07130478

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	108	11,464,521

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-07130478

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,417,665.08	143,532.57	10%	10.12%	26,172.23	807,169.85	584,323.00	50.98
10 Transportation	435,000.00	87,000.00	20%	20.00%	83,854.22	207,577.62	143,568.16	12.52
11 Bus Depreciation Reserve	602,005.86	0.00	N/A	0.00%	402,351.06	0.00	199,654.80	17.42
13 Tuition	517.46		N/A		517.46	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	79,023.48	195,976.52		
17 Adult Education	10,000.00	0.00	35%	0.00%	12,234.74	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,542.53	0.00	N/A	0.00%	43,576.87	965.66	20,000.00	1.74
29 Flexibility	52,677.29	0.00	N/A	0.00%	52,677.29	0.00	0.00	0.00
61 Building Reserve	25,372.67	0.00	N/A	0.00%	45.66	13,512.01	11,815.00	1.03
Total of All Funds	2,882,780.89	285,532.57			700,453.01	1,225,201.66	959,360.96	83.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-07130478

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORT BENTON HS 9-12 108

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	530,729.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,993.10
D.	At Risk Student	(I-D)	1,998.90
E.	Indian Education For All	(I-E)	2,582.28
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	2,472.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,367.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,551.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,621.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	96
B.	BASE Budget Limit	(II-B)	934,362.14
C.	Maximum Budget Limit	(II-C)	1,170,297.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	425,387.60
E.	Adopted Budget	(II-E)	1,360,150.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,015,407.33
H.	Maximum Budget Limit	(II-H)	1,267,821.24
I.	Highest Budget Without a Vote	(II-I)	1,417,665.08
J.	Highest Budget	(II-J)	1,417,665.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,417,665.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		141,766.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,766.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,766.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,172.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,172.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		169,704.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,417,665.08
1.	BASE Budget Limit	(V-A1)	1,015,407.33	
2.	Over-BASE Budget	(V-A2)	402,257.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		530,729.36
1.	Direct State Aid Paid By State	(V-B1)	530,729.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,993.10
D.	At Risk Student	(V-D)		1,998.90
E.	Indian Education For All	(V-E)		2,582.28
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		2,472.12
H.	Special Education Allowable Cost Payment	(V-H)		19,367.32
I.	Remaining Fund Balance Available	(V-I)		26,172.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,414.08
1.	Actual Non-Levy Revenue	(V-J1)	4,414.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		398,502.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	216,437.69	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	182,065.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,015,407.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		402,257.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		402,257.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.89
U.	Over-BASE Mills	(V-U)		35.09
1.	District Property Tax Levy Mills	(V-U1)	35.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-07130478

01 General Fund

Adopted Budget	0001	1,417,665.08

Budget Uses

Expenditure Budget	0002	1,417,665.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,172.23
Direct State Aid	3110	530,729.36
Quality Educator	3111	27,993.10
At Risk Student	3112	1,998.90
Indian Education For All	3113	2,582.28
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	19,367.32
Data For Achievement	3116	2,472.12
State - Guaranteed Tax Base Aid	3120	216,437.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,050.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,363.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	182,065.25		
Over-BASE Levy	1110(c)	402,257.75		
District Tax Levy			1110	584,323.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,417,665.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	435,000.00

Budget Uses

Expenditure Budget	0002	435,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	141,434.20
Contingency	0006	14,143.42
Over-Schedule	0011	279,422.38
Fund Balance for Budget	TFS48	170,854.22
Operating Reserve	0961	87,000.00
Unreserved Fund Balance Reappropriated	0970	83,854.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	52,000.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	77,788.81
State - On-Schedule Transportation Reimbursement	3210	77,788.81
District Tax Levy	1110	143,568.16
District Mills	999	12.52
Total Estimated Revenues to Fund Adopted Budget	0004	435,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-07130478

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	602,005.86

Budget Uses

Expenditure Budget	0002	602,005.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	402,351.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	402,351.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	199,654.80
District Mills	999	17.42
Total Estimated Revenues to Fund Adopted Budget	0004	602,005.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas C2 Saf-T-Liner	2023	115,319.00	0.00	23,063.80	23,063.80
2019 Freightliner bus	2022	196,455.00	39,291.00	39,291.00	39,291.00
2021 BlueBird Yellow	2020	108,250.00	64,950.00	21,650.00	21,650.00
2019 BLUEBIRD ALL AMERICAN 53305	2019	110,000.00	88,000.00	22,000.00	22,000.00
2020 Bluebird Yellow Bus	2019	104,250.00	83,400.00	20,850.00	20,850.00
2019 BlueBird AARE (9)	2018	188,000.00	188,000.00	37,600.00	37,600.00
2018 Blue Bird AARE	2017	176,000.00	211,200.00	35,200.00	35,200.00
2014 Blue Bird AAFE	2013	106,800.00	160,200.00	N/A	NA
2009 Blue Bird All American Bus	2008	102,500.00	153,750.00	N/A	NA
Total					199,654.80

13 Tuition Fund

Adopted Budget	0001	517.46

Budget Uses

Expenditure Budget	0002	517.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	517.46
Unreserved Fund Balance Reappropriated	0970	517.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	517.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,023.48
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	79,023.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,976.52
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,234.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,234.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,234.74

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	64,542.53

Budget Uses

Expenditure Budget	0002	64,542.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,576.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,576.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	965.66
District Tax Levy	1110	20,000.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	64,542.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	52,677.29

Budget Uses

Expenditure Budget	0002	52,677.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,677.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,677.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,677.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-07130478

61 Building Reserve Fund

Adopted Budget		0001	25,372.67

Budget Uses

Expenditure Budget		0002	25,372.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,512.01
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,815.00	
District Tax Levy		1110	11,815.00
District Mills		999	1.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.03
Total Estimated Revenues to Fund Adopted Budget		0004	25,372.67

Budget Report
FY 2024

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-79135642

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	78	N/A	2,718,936

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karmen McKinney

(Signature) (Date)

Chairperson, School Trustees: Virginia Pine

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-79135642

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	642,245.58	64,728.32	10%	10.08%	13,986.08	512,621.29	115,638.21	42.54
10 Transportation	110,000.00	2,426.36	20%	2.21%	0.00	33,390.72	76,609.28	28.18
11 Bus Depreciation Reserve	186,479.09	0.00	N/A	0.00%	166,537.35	0.00	19,941.74	7.33
13 Tuition	181.84		N/A		181.84	0.00	0.00	0.00
14 Retirement	95,000.00	3,321.81	20%	3.50%	0.00	95,000.00		
17 Adult Education	7,497.82	0.00	35%	0.00%	7,497.82	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	959.82	0.00	N/A	0.00%	392.82	567.00	0.00	0.00
29 Flexibility	201.77	0.00	N/A	0.00%	201.77	0.00	0.00	0.00
61 Building Reserve	23,800.00	0.00	N/A	0.00%	0.00	16,788.37	7,011.63	2.58
Total of All Funds	1,066,365.92	70,476.49			188,797.68	658,367.38	219,200.86	80.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-79135642

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORTINE K-6	62
M1	FORTINE 7-8	16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	302,335.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,528.00
D.	At Risk Student	(I-D)	4,030.33
E.	Indian Education For All	(I-E)	1,864.98
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,785.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,028.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,009.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,264.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	80
B.	BASE Budget Limit	(II-B)	583,883.35
C.	Maximum Budget Limit	(II-C)	725,935.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,030.00
E.	Adopted Budget	(II-E)	629,913.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	596,215.58
H.	Maximum Budget Limit	(II-H)	739,347.36
I.	Highest Budget Without a Vote	(II-I)	642,245.58
J.	Highest Budget	(II-J)	739,347.36
K.	Highest Voted Amount	(II-K)	97,101.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	642,245.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,224.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		503.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	503.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,986.08
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,986.08	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,714.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		642,245.58
1.	BASE Budget Limit	(V-A1)	596,215.58	
2.	Over-BASE Budget	(V-A2)	46,030.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		302,335.96
1.	Direct State Aid Paid By State	(V-B1)	302,335.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,528.00
D.	At Risk Student	(V-D)		4,030.33
E.	Indian Education For All	(V-E)		1,864.98
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,785.42
H.	Special Education Allowable Cost Payment	(V-H)		12,028.38
I.	Remaining Fund Balance Available	(V-I)		13,986.08
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,157.18
1.	Actual Non-Levy Revenue	(V-J1)	1,157.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		230,029.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	160,421.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	69,608.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		596,215.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,030.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,030.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.93
1.	District Property Tax Levy Mills	(V-U1)	16.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-79135642

01 General Fund

Adopted Budget	0001	642,245.58

Budget Uses

Expenditure Budget	0002	642,245.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,986.08
Direct State Aid	3110	302,335.96
Quality Educator	3111	28,528.00
At Risk Student	3112	4,030.33
Indian Education For All	3113	1,864.98
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	12,028.38
Data For Achievement	3116	1,785.42
State - Guaranteed Tax Base Aid	3120	160,421.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,157.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	69,608.21		
Over-BASE Levy	1110(c)	46,030.00		
District Tax Levy			1110	115,638.21
Total Estimated Revenues to Fund Adopted Budget			0004	642,245.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,355.20
Contingency	0006	3,035.52
Over-Schedule	0011	76,609.28
Fund Balance for Budget	TFS48	2,426.36
Operating Reserve	0961	2,426.36
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,695.36
State - On-Schedule Transportation Reimbursement	3210	16,695.36
District Tax Levy	1110	76,609.28
District Mills	999	28.18
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	186,479.09

Budget Uses

Expenditure Budget	0002	186,479.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	166,537.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	166,537.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,941.74
District Mills	999	7.33
Total Estimated Revenues to Fund Adopted Budget	0004	186,479.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
IC Integrated C E S Bus	2020	99,708.68	59,697.72	19,941.74	19,941.74
Bluebird Diesel Bus	2010	76,700.00	115,050.00	N/A	NA
Total					19,941.74

13 Tuition Fund

Adopted Budget	0001	181.84

Budget Uses

Expenditure Budget	0002	181.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	181.84
Unreserved Fund Balance Reappropriated	0970	181.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	181.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-79135642

14 Retirement Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,321.81
Operating Reserve	0961	3,321.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	95,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,497.82

Budget Uses

Expenditure Budget	0002	7,497.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,497.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,497.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,497.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	959.82

Budget Uses

Expenditure Budget	0002	959.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	392.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	392.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	567.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	959.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	201.77

Budget Uses

Expenditure Budget	0002	201.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	201.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	201.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-79135642

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-79135642

61 Building Reserve Fund

Adopted Budget		0001	23,800.00

Budget Uses

Expenditure Budget		0002	23,800.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,788.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,011.63	
District Tax Levy		1110	7,011.63
District Mills		999	2.58
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.58
Total Estimated Revenues to Fund Adopted Budget		0004	23,800.00

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 72	N/A	1,477,182

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Edward Bauer

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	842,743.13	37,470.47	10%	4.45%	0.00	605,385.41	237,357.72	160.70
10 Transportation	57,941.64	148.29	20%	0.26%	0.00	7,755.00	50,186.64	33.97
11 Bus Depreciation Reserve	744,368.00	0.00	N/A	0.00%	685,018.00	0.00	59,350.00	40.18
13 Tuition	2,840.58		N/A		2,840.58	0.00	0.00	0.00
14 Retirement	210,000.00	42,000.00	20%	20.00%	71,411.62	138,588.38		
17 Adult Education	2,313.20	0.00	35%	0.00%	2,313.20	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,962.17	0.00	N/A	0.00%	2,670.54	615.73	6,675.90	4.52
29 Flexibility	12,728.81	0.00	N/A	0.00%	12,728.81	0.00	0.00	0.00
61 Building Reserve	992.73	0.00	N/A	0.00%	992.73	0.00	0.00	0.00
Total of All Funds	1,883,890.26	79,618.76			777,975.48	752,344.52	353,570.26	239.37

50 Debt Service **Tax Jurisdiction**								
0927	38,906.26	12,680.60	20-9-438	32.59%	0.00	0.00	38,906.26	26.34

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRAZER K-6	55 *
M1	FRAZER 7-8	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	286,714.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,027.65
D.	At Risk Student	(I-D)	20,424.19
E.	Indian Education For All	(I-E)	1,721.52
F.	American Indian Achievement Gap	(I-F)	14,570.00
G.	Data For Achievement	(I-G)	1,648.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,833.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,392.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,683.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	79
B.	BASE Budget Limit	(II-B)	633,977.37
C.	Maximum Budget Limit	(II-C)	773,487.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,292.76
E.	Adopted Budget	(II-E)	829,270.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	647,450.37
H.	Maximum Budget Limit	(II-H)	784,869.66
I.	Highest Budget Without a Vote	(II-I)	842,743.13
J.	Highest Budget	(II-J)	871,575.35
K.	Highest Voted Amount	(II-K)	28,832.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	842,743.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		37,470.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,470.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		842,743.13
1.	BASE Budget Limit	(V-A1)	647,450.37	
2.	Over-BASE Budget	(V-A2)	195,292.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		286,714.30
1.	Direct State Aid Paid By State	(V-B1)	286,714.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,027.65
D.	At Risk Student	(V-D)		20,424.19
E.	Indian Education For All	(V-E)		1,721.52
F.	American Indian Achievement Gap	(V-F)		14,570.00
G.	Data For Achievement	(V-G)		1,648.08
H.	Special Education Allowable Cost Payment	(V-H)		11,833.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		47.59
1.	Actual Non-Levy Revenue	(V-J1)	47.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		232,463.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	190,398.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,064.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		647,450.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,292.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,292.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		132.21
1.	District Property Tax Levy Mills	(V-U1)	132.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		160.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

01 General Fund

Adopted Budget	0001	842,743.13

Budget Uses

Expenditure Budget	0002	842,743.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	286,714.30
Quality Educator	3111	78,027.65
At Risk Student	3112	20,424.19
Indian Education For All	3113	1,721.52
American Indian Achievement Gap	3114	14,570.00
State Special Education Allowable Cost Payment to Districts	3115	11,833.41
Data For Achievement	3116	1,648.08
State - Guaranteed Tax Base Aid	3120	190,398.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	47.59
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,064.96		
Over-BASE Levy	1110(c)	195,292.76		
District Tax Levy			1110	237,357.72
Total Estimated Revenues to Fund Adopted Budget			0004	842,743.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	57,941.64

Budget Uses

Expenditure Budget	0002	57,941.64
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,050.00
Contingency	0006	705.00
Over-Schedule	0011	50,186.64
Fund Balance for Budget	TFS48	148.29
Operating Reserve	0961	148.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,877.50
State - On-Schedule Transportation Reimbursement	3210	3,877.50
District Tax Levy	1110	50,186.64
District Mills	999	33.97
Total Estimated Revenues to Fund Adopted Budget	0004	57,941.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	744,368.00

Budget Uses

Expenditure Budget	0002	744,368.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	685,018.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	685,018.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,350.00
District Mills	999	40.18
Total Estimated Revenues to Fund Adopted Budget	0004	744,368.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	201,000.00	5,000.00	40,200.00	20,000.00
2019 Chevrolet Express	2020	115,250.00	56,050.00	23,050.00	23,050.00
2021 Blue Bird White	2020	70,000.00	23,000.00	14,000.00	7,000.00
2017 Blue Bird	2016	93,000.00	130,200.00	18,600.00	9,300.00
Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					59,350.00

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

13 Tuition Fund

Adopted Budget	0001	2,840.58

Budget Uses

Expenditure Budget	0002	2,840.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,840.58
Unreserved Fund Balance Reappropriated	0970	2,840.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,840.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,411.62
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	71,411.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	138,588.38
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,313.20

Budget Uses

Expenditure Budget	0002	2,313.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,313.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,313.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,313.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,962.17

Budget Uses

Expenditure Budget	0002	9,962.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,670.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,670.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	615.73
District Tax Levy	1110	6,675.90
District Mills	999	4.52
Total Estimated Revenues to Fund Adopted Budget	0004	9,962.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

29 Flexibility Fund

Adopted Budget	0001	12,728.81

Budget Uses

Expenditure Budget	0002	12,728.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,728.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,728.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,728.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0927 Frazer Elem

Submit ID: 0927-03138490

50 Debt Service Fund

0927

Taxable Value		1,477,182.00
Adopted Budget	0001	38,906.26

Budget Uses

Expenditure Budget	0002	38,906.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,680.60
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	12,680.60
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,906.26
Jurisdiction Mills	999	26.34
Total Estimated Revenues to Fund Adopted Budget	0004	38,906.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	04/24/2014	06/30/2029	445,000.00	175,000.00	30,000.00	8,456.26	450.00
Total Bond Requirements							38,906.26
Total Debt Service Requirements						0002	38,906.26

61 Building Reserve Fund

Adopted Budget	0001	992.73

Budget Uses

Expenditure Budget	0002	992.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	992.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	992.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	992.73

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	33	3,061,603

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Edward Bauer

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	700,369.23	47,137.52	10%	6.73%	0.00	506,361.78	194,007.45	63.39
10 Transportation	50,156.88	61.35	20%	0.12%	0.00	7,755.00	42,401.88	13.85
11 Bus Depreciation Reserve	737,172.01	0.00	N/A	0.00%	684,747.01	0.00	52,425.00	17.12
13 Tuition	4,263.63		N/A		4,263.63	0.00	0.00	0.00
14 Retirement	175,000.00	35,000.00	20%	20.00%	4,342.28	170,657.72		
17 Adult Education	5,031.99	0.00	35%	0.00%	5,031.99	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,333.83	0.00	N/A	0.00%	6,776.76	529.37	20,027.70	6.54
29 Flexibility	81,176.52	0.00	N/A	0.00%	81,176.52	0.00	0.00	0.00
61 Building Reserve	1,463.41	0.00	N/A	0.00%	1,463.41	0.00	0.00	0.00
Total of All Funds	1,781,967.50	82,198.87			787,801.60	685,303.87	308,862.03	100.90

50 Debt Service Tax Jurisdiction								
1	83,156.26	0.00	20-9-438	0.00%	0.00	0.00	83,156.26	27.16

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FRAZER HS 9-12 33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	269,066.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,375.71
D.	At Risk Student	(I-D)	10,212.15
E.	Indian Education For All	(I-E)	789.03
F.	American Indian Achievement Gap	(I-F)	7,285.00
G.	Data For Achievement	(I-G)	755.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,465.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,542.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,284.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	543,385.91
C.	Maximum Budget Limit	(II-C)	671,617.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,756.90
E.	Adopted Budget	(II-E)	692,142.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	556,637.63
H.	Maximum Budget Limit	(II-H)	687,830.22
I.	Highest Budget Without a Vote	(II-I)	700,369.23
J.	Highest Budget	(II-J)	700,369.23
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	700,369.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		47,137.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,137.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		700,369.23
1.	BASE Budget Limit	(V-A1)	556,637.63	
2.	Over-BASE Budget	(V-A2)	143,731.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		269,066.73
1.	Direct State Aid Paid By State	(V-B1)	269,066.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,375.71
D.	At Risk Student	(V-D)		10,212.15
E.	Indian Education For All	(V-E)		789.03
F.	American Indian Achievement Gap	(V-F)		7,285.00
G.	Data For Achievement	(V-G)		755.37
H.	Special Education Allowable Cost Payment	(V-H)		16,465.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		342.85
1.	Actual Non-Levy Revenue	(V-J1)	342.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		219,344.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	169,068.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	50,275.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		556,637.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,731.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		143,731.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.44
U.	Over-BASE Mills	(V-U)		46.95
1.	District Property Tax Levy Mills	(V-U1)	46.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

01 General Fund

Adopted Budget	0001	700,369.23

Budget Uses

Expenditure Budget	0002	700,369.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	269,066.73
Quality Educator	3111	32,375.71
At Risk Student	3112	10,212.15
Indian Education For All	3113	789.03
American Indian Achievement Gap	3114	7,285.00
State Special Education Allowable Cost Payment to Districts	3115	16,465.98
Data For Achievement	3116	755.37
State - Guaranteed Tax Base Aid	3120	169,068.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	323.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	19.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	50,275.85		
Over-BASE Levy	1110(c)	143,731.60		
District Tax Levy			1110	194,007.45
Total Estimated Revenues to Fund Adopted Budget			0004	700,369.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,156.88

Budget Uses

Expenditure Budget	0002	50,156.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,050.00
Contingency	0006	705.00
Over-Schedule	0011	42,401.88
Fund Balance for Budget	TFS48	61.35
Operating Reserve	0961	61.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,877.50
State - On-Schedule Transportation Reimbursement	3210	3,877.50
District Tax Levy	1110	42,401.88
District Mills	999	13.85
Total Estimated Revenues to Fund Adopted Budget	0004	50,156.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	737,172.01

Budget Uses

Expenditure Budget	0002	737,172.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	684,747.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	684,747.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	52,425.00
District Mills	999	17.12
Total Estimated Revenues to Fund Adopted Budget	0004	737,172.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	149,222.00	5,000.00	29,844.40	14,000.00
2019 Chevrolet Express	2020	110,625.00	54,250.00	22,125.00	22,125.00
2021 Blue Bird Microbird	2020	70,000.00	23,000.00	14,000.00	7,000.00
2017 Blue Bird	2016	93,000.00	130,200.00	18,600.00	9,300.00
2014 Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					52,425.00

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

13 Tuition Fund

Adopted Budget	0001	4,263.63

Budget Uses

Expenditure Budget	0002	4,263.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,263.63
Unreserved Fund Balance Reappropriated	0970	4,263.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,263.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,342.28
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	4,342.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	170,657.72
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,031.99

Budget Uses

Expenditure Budget	0002	5,031.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,031.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,031.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,031.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,333.83

Budget Uses

Expenditure Budget	0002	27,333.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,776.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,776.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	529.37
District Tax Levy	1110	20,027.70
District Mills	999	6.54
Total Estimated Revenues to Fund Adopted Budget	0004	27,333.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	81,176.52

Budget Uses

Expenditure Budget	0002	81,176.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,176.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,176.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81,176.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

50 Debt Service Fund

1

Taxable Value		3,061,603.00
Adopted Budget	0001	83,156.26

Budget Uses

Expenditure Budget	0002	83,156.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-1,658.37
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	83,156.26
Jurisdiction Mills	999	27.16
Total Estimated Revenues to Fund Adopted Budget	0004	83,156.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	04/24/2014	06/30/2029	980,000.00	380,000.00	65,000.00	17,706.26	450.00
Total Bond Requirements							83,156.26
Total Debt Service Requirements						0002	83,156.26

Budget Report
FY 2024

53 Valley

0928 Frazer H S

Submit ID: 0928-76281034

61 Building Reserve Fund

Adopted Budget		0001	1,463.41

Budget Uses

Expenditure Budget		0002	1,463.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,463.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,463.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,463.41

Budget Report
FY 2024

32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	999	*	490	20,773,986

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shauna Anderson

(Signature) (Date)

Chairperson, School Trustees: Shiloh Lucier

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,949,996.91	1,147,856.84	10%	10.48%	4,798.60	8,846,150.72	2,099,047.59	101.01
10 Transportation	794,380.00	158,876.00	20%	20.00%	69,995.29	202,623.77	521,760.94	25.12
11 Bus Depreciation Reserve	345,442.62	0.00	N/A	0.00%	90,877.02	0.00	254,565.60	12.25
13 Tuition	352,328.78		N/A		105,366.33	0.00	246,962.45	11.89
14 Retirement	1,566,743.00	313,348.60	20%	20.00%	156,328.73	1,410,414.27		
17 Adult Education	66,269.57	0.00	35%	0.00%	45,495.58	0.00	20,773.99	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	159,602.36	0.00	N/A	0.00%	115,350.31	9,252.05	35,000.00	1.68
29 Flexibility	598,379.94	0.00	N/A	0.00%	312,634.34	285,745.60	0.00	0.00
61 Building Reserve	756,012.12	0.00	N/A	0.00%	560,682.12	128,027.81	67,302.19	3.24
Total of All Funds	15,589,155.30	1,620,081.44			1,461,528.32	10,882,214.22	3,245,412.76	156.19

50 Debt Service **Tax Jurisdiction**								
32-0599	1,393,400.00	0.00	20-9-438	0.00%	79,887.46	0.00	1,313,512.54	63.23

Budget Report
FY 2024

32 Missoula **Submit ID: 0599-91429881**

0599 Frenchtown K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRENCHTOWN K-6	768
M1	FRENCHTOWN 7-8	231
H1	FRENCHTOWN HS 9-12	490 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,825,586.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	502,806.00
D.	At Risk Student	(I-D)	38,583.10
E.	Indian Education For All	(I-E)	35,601.99
F.	American Indian Achievement Gap	(I-F)	22,325.00
G.	Data For Achievement	(I-G)	34,083.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	327,792.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	65,739.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	79,097.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,503
B.	BASE Budget Limit	(II-B)	9,693,163.61
C.	Maximum Budget Limit	(II-C)	12,072,430.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,221,291.62
E.	Adopted Budget	(II-E)	10,914,455.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,728,705.29
H.	Maximum Budget Limit	(II-H)	12,084,479.94
I.	Highest Budget Without a Vote	(II-I)	10,949,996.91
J.	Highest Budget	(II-J)	12,084,479.94
K.	Highest Voted Amount	(II-K)	1,134,483.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,949,996.91

Budget Report
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0599 Frenchtown K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,094,999.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		52,857.15
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	52,857.15	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,798.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,798.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,152,655.44

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	219,688.77	108,103.85	327,792.62
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	87,875.51	43,241.54	131,117.05

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	228,999.00	343,483.00	572,482.00
F.	100% Of Per Student Entitlement	6,441,315.90	3,781,697.50	10,223,013.40
		6,670,314.90	4,125,180.50	10,795,495.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,354,621.16	1,456,188.72	3,810,809.88
H.	Special Education in BASE@40%	87,875.51	43,241.54	131,117.05
I.	Subsidized BASE Amount	2,442,496.67	1,499,430.26	3,941,926.93
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,949,996.91
1.	BASE Budget Limit	(V-A1)	9,728,705.29	
2.	Over-BASE Budget	(V-A2)	1,221,291.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,825,586.44
1.	Direct State Aid Paid By State	(V-B1)	4,825,586.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		502,806.00
D.	At Risk Student	(V-D)		38,583.10
E.	Indian Education For All	(V-E)		35,601.99
F.	American Indian Achievement Gap	(V-F)		22,325.00
G.	Data For Achievement	(V-G)		34,083.21

H.	Special Education Allowable Cost Payment	(V-H)		327,792.62
I.	Remaining Fund Balance Available	(V-I)		4,798.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		88,310.66
1.	Actual Non-Levy Revenue	(V-J1)	88,310.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,848,817.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,971,061.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	877,755.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,728,705.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,221,291.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,221,291.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.58
T.	BASE Mills - High School	(V-T)		14.64
U.	Over-BASE Mills	(V-U)		58.79
1.	District Property Tax Levy Mills	(V-U1)	58.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

01 General Fund

Adopted Budget	0001	10,949,996.91

Budget Uses

Expenditure Budget	0002	10,949,996.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,798.60
Direct State Aid	3110	4,825,586.44
Quality Educator	3111	502,806.00
At Risk Student	3112	38,583.10
Indian Education For All	3113	35,601.99
American Indian Achievement Gap	3114	22,325.00
State Special Education Allowable Cost Payment to Districts	3115	327,792.62
Data For Achievement	3116	34,083.21
State - Guaranteed Tax Base Aid	3120	2,971,061.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	84,823.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,487.38
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0599 Frenchtown K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	877,755.97		
Over-BASE Levy	1110(c)	1,221,291.62		
District Tax Levy			1110	2,099,047.59
Total Estimated Revenues to Fund Adopted Budget			0004	10,949,996.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	794,380.00

Budget Uses

Expenditure Budget	0002	794,380.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	184,203.43
Contingency	0006	18,420.34
Over-Schedule	0011	591,756.23
Fund Balance for Budget	TFS48	228,871.29
Operating Reserve	0961	158,876.00
Unreserved Fund Balance Reappropriated	0970	69,995.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	101,311.88
State - On-Schedule Transportation Reimbursement	3210	101,311.89
District Tax Levy	1110	521,760.94
District Mills	999	25.12
Total Estimated Revenues to Fund Adopted Budget	0004	794,380.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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0599 Frenchtown K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	345,442.62

Budget Uses

Expenditure Budget	0002	345,442.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,877.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,877.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	254,565.60
District Mills	999	12.25
Total Estimated Revenues to Fund Adopted Budget	0004	345,442.62

Budget Report
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32 Missoula

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0599 Frenchtown K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
International CE (0852 make 2024)	2023	135,677.38	0.00	27,135.48	0.00
International CE (0961 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
International Integrated CE (0962 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
Blue Bird Vision Hwy Tires (8387 make 2023)	2022	123,250.00	0.00	24,650.00	0.00
Blue Bird Vision Mud & Snows	2022	123,500.00	0.00	24,700.00	0.00
Collins DE516WR (0687 make 2021)	2022	92,385.80	0.00	18,477.16	0.00
Blue Bird BB CV 3507S (7318 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird BB CV 3507S (7319 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird (9979 make 2021)	2020	117,500.00	0.00	23,500.00	0.00
International (3507 make 2020)	2020	170,227.85	0.00	34,045.57	0.00
International RE3000 (4671 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
International RE3000 (4672 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
Suburban K1500 (1387 make 2018)	2019	45,830.00	18,332.00	9,166.00	9,166.00
Thomas 341TS 499772B (1382 make 2018)	2018	105,536.00	21,107.20	21,107.20	21,107.20
Blue Bird T3 FE 3508S (8015 make 2018)	2017	97,200.00	58,320.00	19,440.00	19,440.00
Blue Bird T3 FE 4004S (8016 make 2018)	2017	103,750.00	20,750.00	20,750.00	20,750.00
Blue Bird T3 FE 4004S (8017 make 2018)	2017	103,750.00	20,750.00	20,750.00	20,750.00
Blue Bird T3RE 4006A (2870 make 2017)	2017	183,700.00	110,220.00	36,740.00	36,740.00
Blue Bird BB CV 3507S (7841 make 2017)	2016	91,750.00	91,750.00	18,350.00	18,350.00
Blue Bird BB CV 3507S (7842 make 2017)	2016	91,750.00	73,400.00	18,350.00	18,350.00
Bus 4023 (make 2014)	2014	70,518.00	70,518.00	14,103.60	14,103.60
Bus 8592 (make 2015)	2014	101,316.00	101,316.00	20,263.20	20,263.20
Bus 8593 (make 2015)	2014	101,316.00	101,316.00	20,263.20	20,263.20
Bluebird 0861 (make 2010)	2010	97,000.00	97,000.00	19,400.00	19,400.00
Ic Corp 8089 (make 2010)	2010	79,412.00	79,412.00	15,882.40	15,882.40
Bus 5320 (make 1997)	2004	17,500.00	26,250.00	N/A	NA
Total					254,565.60

13 Tuition Fund

Adopted Budget	0001	352,328.78

Budget Uses

Expenditure Budget	0002	352,328.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,366.33
Unreserved Fund Balance Reappropriated	0970	105,366.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	246,962.45
District Mills	999	11.89
Total Estimated Revenues to Fund Adopted Budget	0004	352,328.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,566,743.00

Budget Uses

Expenditure Budget	0002	1,566,743.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	469,677.33
Operating Reserve	0961	313,348.60
Unreserved Fund Balance Reappropriated	0970	156,328.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,410,414.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,566,743.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	66,269.57

Budget Uses

Expenditure Budget	0002	66,269.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,495.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,495.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,773.99
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,269.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	159,602.36

Budget Uses

Expenditure Budget	0002	159,602.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	115,350.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,350.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,252.05
District Tax Levy	1110	35,000.00
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	159,602.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	598,379.94

Budget Uses

Expenditure Budget	0002	598,379.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	312,634.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	312,634.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	201,376.00
State - Advanced Opportunity Aid	3770	84,369.60
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	598,379.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

50 Debt Service Fund

32-0599

Taxable Value		20,773,986.00
Adopted Budget	0001	1,393,400.00

Budget Uses

Expenditure Budget	0002	1,393,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,887.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,887.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,313,512.54
Jurisdiction Mills	999	63.23
Total Estimated Revenues to Fund Adopted Budget	0004	1,393,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	01/01/2013	06/30/2027	1,209,749.50	520,405.90	161,170.48	18,900.32	600.00
High School Refunding Bond	01/01/2013	06/30/2027	1,238,640.50	532,834.10	165,019.52	19,351.68	600.00
Elementary Refunding Bond	01/01/2013	06/30/2027	3,407,615.00	1,465,876.10	453,984.02	53,238.28	600.00
High School Refunding Bond	01/01/2013	06/30/2027	3,488,995.00	1,500,883.90	464,825.98	54,509.72	600.00
Total Bond Requirements							1,393,400.00

Total Debt Service Requirements	0002	1,393,400.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0599-91429881

0599 Frenchtown K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	756,012.12

Budget Uses

Expenditure Budget		0002	756,012.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	560,682.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	560,682.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	128,027.81
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	67,302.19	
District Tax Levy		1110	67,302.19
District Mills		999	3.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.24
Total Estimated Revenues to Fund Adopted Budget		0004	756,012.12

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 63	N/A	3,812,122

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Josh Rios

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	801,305.59	74,499.89	10%	9.30%	0.00	426,201.79	375,103.80	98.40
10 Transportation	135,000.00	27,000.00	20%	20.00%	36,638.46	50,386.14	47,975.40	12.58
11 Bus Depreciation Reserve	308,030.52	0.00	N/A	0.00%	243,848.72	0.00	64,181.80	16.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	140,000.00	28,000.00	20%	20.00%	49,158.67	90,841.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	43,161.97	0.00	N/A	0.00%	25,157.30	504.67	17,500.00	4.59
29 Flexibility	196,326.57	0.00	N/A	0.00%	146,326.57	50,000.00	0.00	0.00
61 Building Reserve	154,415.87	0.00	N/A	0.00%	111,922.34	13,493.53	29,000.00	7.61
Total of All Funds	1,778,240.52	129,499.89			613,052.06	631,427.46	533,761.00	140.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROID K-6	41 *
M1	FROID 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	265,957.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,949.84
D.	At Risk Student	(I-D)	2,491.01
E.	Indian Education For All	(I-E)	1,506.33
F.	American Indian Achievement Gap	(I-F)	2,820.00
G.	Data For Achievement	(I-G)	1,442.07
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,789.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,929.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,928.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	563,294.48
C.	Maximum Budget Limit	(II-C)	696,858.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	235,838.60
E.	Adopted Budget	(II-E)	799,133.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	530,673.13
H.	Maximum Budget Limit	(II-H)	656,701.49
I.	Highest Budget Without a Vote	(II-I)	766,511.73
J.	Highest Budget	(II-J)	801,305.59
K.	Highest Voted Amount	(II-K)	34,793.86
L.	Amount Approved on Ballot by Voters	(II-L)	34,793.88
M.	Adopted Budget	(II-M)	801,305.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,499.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		74,499.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		801,305.59
1.	BASE Budget Limit	(V-A1)	530,673.13	
2.	Over-BASE Budget	(V-A2)	270,632.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		265,957.18
1.	Direct State Aid Paid By State	(V-B1)	265,957.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,949.84
D.	At Risk Student	(V-D)		2,491.01
E.	Indian Education For All	(V-E)		1,506.33
F.	American Indian Achievement Gap	(V-F)		2,820.00
G.	Data For Achievement	(V-G)		1,442.07
H.	Special Education Allowable Cost Payment	(V-H)		8,789.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,578.91
1.	Actual Non-Levy Revenue	(V-J1)	2,578.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		212,137.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	107,666.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	104,471.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		530,673.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,632.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,632.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.99
1.	District Property Tax Levy Mills	(V-U1)	70.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		98.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

01 General Fund

Adopted Budget	0001	801,305.59

Budget Uses

Expenditure Budget	0002	801,305.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	265,957.18
Quality Educator	3111	32,949.84
At Risk Student	3112	2,491.01
Indian Education For All	3113	1,506.33
American Indian Achievement Gap	3114	2,820.00
State Special Education Allowable Cost Payment to Districts	3115	8,789.97
Data For Achievement	3116	1,442.07
State - Guaranteed Tax Base Aid	3120	107,666.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	140.04
Interest Earnings	1510	2,438.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	104,471.34		
Over-BASE Levy	1110(c)	270,632.46		
District Tax Levy			1110	375,103.80
Total Estimated Revenues to Fund Adopted Budget			0004	801,305.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,805.58
Contingency	0006	4,580.56
Over-Schedule	0011	84,613.86
Fund Balance for Budget	TFS48	63,638.46
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	36,638.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,193.07
State - On-Schedule Transportation Reimbursement	3210	25,193.07
District Tax Levy	1110	47,975.40
District Mills	999	12.58
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	308,030.52

Budget Uses

Expenditure Budget	0002	308,030.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	243,848.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	243,848.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,181.80
District Mills	999	16.84
Total Estimated Revenues to Fund Adopted Budget	0004	308,030.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1BAKCCJH6PF395227	2023	116,800.00	0.00	23,360.00	23,360.00
4UZABRDU5HCHY4295	2017	97,499.00	116,998.80	19,499.80	19,499.80
4UZABRFD1JCL69851	2017	106,610.00	127,932.00	21,322.00	21,322.00
1BAKCCPH1FF307058	2014	78,000.00	117,000.00	N/A	NA
1BAKCCPH1DF294518	2013	88,000.00	132,000.00	N/A	NA
1GBL7T1C81J511636	2002	57,682.00	86,523.00	N/A	NA
Total					64,181.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,158.67
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	49,158.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	90,841.33
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	43,161.97

Budget Uses

Expenditure Budget	0002	43,161.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,157.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,157.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	504.67
District Tax Levy	1110	17,500.00
District Mills	999	4.59
Total Estimated Revenues to Fund Adopted Budget	0004	43,161.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

29 Flexibility Fund

Adopted Budget	0001	196,326.57

Budget Uses

Expenditure Budget	0002	196,326.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,326.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,326.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	196,326.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-90954672

61 Building Reserve Fund

Adopted Budget	0001	154,415.87

Budget Uses

Expenditure Budget	0002	154,415.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	111,922.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,922.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,493.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	9,000.00	
District Tax Levy		1110	29,000.00
District Mills		999	7.61
Building Reserve Voted Mills		0134	5.25
Building Reserve Permissive Mills		0135	2.36
Total Estimated Revenues to Fund Adopted Budget		0004	154,415.87

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	100,000.00	5	612	60,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2024

43 Roosevelt

0787 Froid H S

Submit ID: 0787-40561485

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	40	3,812,122

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Josh Rios

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0787 Froid H S

Submit ID: 0787-40561485

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	691,728.57	62,810.67	10%	9.08%	0.00	490,831.89	200,896.68	52.70
10 Transportation	135,000.00	27,000.00	20%	20.00%	40,975.04	40,238.01	53,786.95	14.11
11 Bus Depreciation Reserve	394,526.53	0.00	N/A	0.00%	319,377.53	0.00	75,149.00	19.71
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	120,000.00	24,000.00	20%	20.00%	52,507.28	67,492.72		
17 Adult Education	4,981.06	0.00	35%	0.00%	4,981.06	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,003.76	0.00	N/A	0.00%	19,975.77	527.99	17,500.00	4.59
29 Flexibility	166,105.37	0.00	N/A	0.00%	116,105.37	50,000.00	0.00	0.00
61 Building Reserve	182,424.94	0.00	N/A	0.00%	133,354.94	14,070.00	35,000.00	9.18
Total of All Funds	1,732,770.23	113,810.67			687,276.99	663,160.61	382,332.63	100.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

0787 Froid H S

Submit ID: 0787-40561485

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FROID HS 9-12 40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	293,541.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,082.66
D.	At Risk Student	(I-D)	864.03
E.	Indian Education For All	(I-E)	956.40
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	915.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,610.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,056.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,991.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	529,385.44
C.	Maximum Budget Limit	(II-C)	658,462.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	129,076.91
E.	Adopted Budget	(II-E)	658,462.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	555,190.11
H.	Maximum Budget Limit	(II-H)	691,728.57
I.	Highest Budget Without a Vote	(II-I)	691,728.57
J.	Highest Budget	(II-J)	691,728.57
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	691,728.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,810.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,810.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		691,728.57
1.	BASE Budget Limit	(V-A1)	555,190.11	
2.	Over-BASE Budget	(V-A2)	136,538.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		293,541.77
1.	Direct State Aid Paid By State	(V-B1)	293,541.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,082.66
D.	At Risk Student	(V-D)		864.03
E.	Indian Education For All	(V-E)		956.40
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		915.60
H.	Special Education Allowable Cost Payment	(V-H)		6,610.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,272.91
1.	Actual Non-Levy Revenue	(V-J1)	2,272.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		233,006.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	168,648.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	64,358.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		555,190.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		136,538.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		136,538.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.88
U.	Over-BASE Mills	(V-U)		35.82
1.	District Property Tax Levy Mills	(V-U1)	35.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0787 Froid H S

Submit ID: 0787-40561485

01 General Fund

Adopted Budget	0001	691,728.57

Budget Uses

Expenditure Budget	0002	691,728.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	293,541.77
Quality Educator	3111	16,082.66
At Risk Student	3112	864.03
Indian Education For All	3113	956.40
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	6,610.44
Data For Achievement	3116	915.60
State - Guaranteed Tax Base Aid	3120	168,648.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	86.06
Interest Earnings	1510	2,186.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	64,358.22		
Over-BASE Levy	1110(c)	136,538.46		
District Tax Levy			1110	200,896.68
Total Estimated Revenues to Fund Adopted Budget			0004	691,728.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,580.01
Contingency	0006	3,658.00
Over-Schedule	0011	94,761.99
Fund Balance for Budget	TFS48	67,975.04
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	40,975.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,119.00
State - On-Schedule Transportation Reimbursement	3210	20,119.01
District Tax Levy	1110	53,786.95
District Mills	999	14.11
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	394,526.53

Budget Uses

Expenditure Budget	0002	394,526.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	319,377.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	319,377.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	75,149.00
District Mills	999	19.71
Total Estimated Revenues to Fund Adopted Budget	0004	394,526.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1BAKCCJH8RF802225	2024	138,500.00	0.00	27,700.00	27,700.00
14 passenger bus	2019	37,000.00	29,600.00	7,400.00	7,400.00
2020 THOMAS BUS	2019	104,246.00	83,396.60	20,849.20	20,849.20
4UZABRDU3HCHY4294	2017	97,499.00	116,998.80	19,499.80	19,199.80
2M93JMPA36W063610	2014	200,025.00	300,037.50	N/A	NA
1BAKCCPH2DF290834	2012	88,000.00	132,000.00	N/A	NA
1BAKCCKH46F235425	2006	59,300.00	88,950.00	N/A	NA
Total					75,149.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,507.28
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	52,507.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	67,492.72
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,981.06

Budget Uses

Expenditure Budget	0002	4,981.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,981.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,981.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,981.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	38,003.76

Budget Uses

Expenditure Budget	0002	38,003.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,975.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,975.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	527.99
District Tax Levy	1110	17,500.00
District Mills	999	4.59
Total Estimated Revenues to Fund Adopted Budget	0004	38,003.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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43 Roosevelt

0787 Froid H S

Submit ID: 0787-40561485

29 Flexibility Fund

Adopted Budget	0001	166,105.37

Budget Uses

Expenditure Budget	0002	166,105.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,105.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,105.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	166,105.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0787 Froid H S

Submit ID: 0787-40561485

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0787 Froid H S

Submit ID: 0787-40561485

61 Building Reserve Fund

Adopted Budget		0001	182,424.94

Budget Uses

Expenditure Budget		0002	182,424.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	133,354.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	133,354.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,070.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	5,000.00	
District Tax Levy		1110	35,000.00
District Mills		999	9.18
Building Reserve Voted Mills		0134	7.87
Building Reserve Permissive Mills		0135	1.31
Total Estimated Revenues to Fund Adopted Budget		0004	182,424.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	150,000.00	5	612	90,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
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05 Carbon

0072 Fromberg K-12

Submit ID: 0072-85865310

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 78	* 38	5,214,712

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brandi Lynn

(Signature) (Date)

Chairperson, School Trustees: Kristin Bauwens

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-85865310

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,472,571.58	150,584.95	10%	10.23%	26,399.37	954,839.37	491,332.84	94.22
10 Transportation	161,148.00	11,298.48	20%	7.01%	20,439.66	44,763.84	95,944.50	18.40
11 Bus Depreciation Reserve	272,391.56	0.00	N/A	0.00%	224,051.56	0.00	48,340.00	9.27
13 Tuition	63,938.00		N/A		63,155.24	0.00	782.76	0.15
14 Retirement	197,182.00	39,436.40	20%	20.00%	25,550.71	171,631.29		
17 Adult Education	69,228.88	0.00	35%	0.00%	69,228.88	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,275.15	0.00	N/A	0.00%	5,154.59	1,120.56	15,000.00	2.88
29 Flexibility	47,081.20	0.00	N/A	0.00%	27,398.43	19,682.77	0.00	0.00
61 Building Reserve	156,315.50	0.00	N/A	0.00%	113,691.50	26,609.27	16,014.73	3.07
Total of All Funds	2,461,131.87	201,319.83			575,069.94	1,218,647.10	667,414.83	127.99

50 Debt Service **Tax Jurisdiction**								
K-12 GO Series 2013	117,793.76	0.00	20-9-438	0.00%	7,040.02	0.00	110,753.74	21.24

Budget Report
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0072 Fromberg K-12

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROMBERG EL	60 *
M1	FROMBERG 7-8	18 *
H1	FROMBERG HS 9-12	38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	590,424.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,939.90
D.	At Risk Student	(I-D)	8,879.47
E.	Indian Education For All	(I-E)	2,773.56
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	2,655.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,409.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,602.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,797.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,247.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	126
B.	BASE Budget Limit	(II-B)	1,214,734.77
C.	Maximum Budget Limit	(II-C)	1,501,090.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	294,280.63
E.	Adopted Budget	(II-E)	1,509,015.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,178,290.95
H.	Maximum Budget Limit	(II-H)	1,463,470.39
I.	Highest Budget Without a Vote	(II-I)	1,472,571.58
J.	Highest Budget	(II-J)	1,515,725.22
K.	Highest Voted Amount	(II-K)	43,153.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,472,571.58

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,257.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,327.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,327.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,399.37
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,399.37	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,984.32

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,175.79	9,234.02	29,409.81
B.	Special Education RSBG to Coop	3,906.40	1,696.20	5,602.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,632.88	4,372.09	14,004.96

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	508,069.50	297,568.50	805,638.00
		679,808.50	641,051.50	1,320,860.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	239,972.40	226,291.18	466,263.58
H.	Special Education in BASE@40%	9,632.88	4,372.09	14,004.96
I.	Subsidized BASE Amount	249,605.28	230,663.27	480,268.54
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,472,571.58
1.	BASE Budget Limit	(V-A1)	1,178,290.95	
2.	Over-BASE Budget	(V-A2)	294,280.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		590,424.42
1.	Direct State Aid Paid By State	(V-B1)	590,424.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,939.90
D.	At Risk Student	(V-D)		8,879.47
E.	Indian Education For All	(V-E)		2,773.56
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		2,655.24

H.	Special Education Allowable Cost Payment	(V-H)		29,409.81
I.	Remaining Fund Balance Available	(V-I)		26,399.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		28,059.34
1.	Actual Non-Levy Revenue	(V-J1)	28,059.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		425,809.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	228,757.63	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	197,052.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,178,290.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		294,280.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		294,280.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.57
T.	BASE Mills - High School	(V-T)		13.22
U.	Over-BASE Mills	(V-U)		56.43
1.	District Property Tax Levy Mills	(V-U1)	56.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,472,571.58

Budget Uses

Expenditure Budget	0002	1,472,571.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,399.37
Direct State Aid	3110	590,424.42
Quality Educator	3111	62,939.90
At Risk Student	3112	8,879.47
Indian Education For All	3113	2,773.56
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	29,409.81
Data For Achievement	3116	2,655.24
State - Guaranteed Tax Base Aid	3120	228,757.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,524.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	23,534.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	197,052.21		
Over-BASE Levy	1110(c)	294,280.63		
District Tax Levy			1110	491,332.84
Total Estimated Revenues to Fund Adopted Budget			0004	1,472,571.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	161,148.00

Budget Uses

Expenditure Budget	0002	161,148.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,694.40
Contingency	0006	4,069.44
Over-Schedule	0011	116,384.16
Fund Balance for Budget	TFS48	31,738.14
Operating Reserve	0961	11,298.48
Unreserved Fund Balance Reappropriated	0970	20,439.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,381.92
State - On-Schedule Transportation Reimbursement	3210	22,381.92
District Tax Levy	1110	95,944.50
District Mills	999	18.40
Total Estimated Revenues to Fund Adopted Budget	0004	161,148.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	272,391.56

Budget Uses

Expenditure Budget	0002	272,391.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	224,051.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	224,051.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,340.00
District Mills	999	9.27
Total Estimated Revenues to Fund Adopted Budget	0004	272,391.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 Prevost	2023	27,500.00	0.00	5,500.00	0.00
2009 Blue Bird	2019	17,000.00	11,900.00	3,400.00	3,400.00
2018 Thomas Bus	2019	46,700.00	32,690.00	9,340.00	9,340.00
2017 Blue Bird Vision	2016	89,000.00	80,100.00	17,800.00	17,800.00
2017 Bluebird Vision	2016	89,000.00	80,100.00	17,800.00	17,800.00
Total					48,340.00

13 Tuition Fund

Adopted Budget	0001	63,938.00

Budget Uses

Expenditure Budget	0002	63,938.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,155.24
Unreserved Fund Balance Reappropriated	0970	63,155.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	782.76
District Mills	999	0.15
Total Estimated Revenues to Fund Adopted Budget	0004	63,938.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	197,182.00

Budget Uses

Expenditure Budget	0002	197,182.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,987.11
Operating Reserve	0961	39,436.40
Unreserved Fund Balance Reappropriated	0970	25,550.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,631.29
Total Estimated Revenues to Fund Adopted Budget	0004	197,182.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	69,228.88

Budget Uses

Expenditure Budget	0002	69,228.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,228.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,228.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	69,228.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,275.15

Budget Uses

Expenditure Budget	0002	21,275.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,154.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,154.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,120.56
District Tax Levy	1110	15,000.00
District Mills	999	2.88
Total Estimated Revenues to Fund Adopted Budget	0004	21,275.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	47,081.20

Budget Uses

Expenditure Budget	0002	47,081.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,398.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,398.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	4,340.00
State - Advanced Opportunity Aid	3770	15,342.77
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,081.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
05 Carbon

0072 Fromberg K-12

Submit ID: 0072-85865310

50 Debt Service Fund
K-12 GO Series 2013

Taxable Value		5,214,712.00
Adopted Budget	0001	117,793.76

Budget Uses

Expenditure Budget	0002	117,793.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,040.02
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,040.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	110,753.74
Jurisdiction Mills	999	21.24
Total Estimated Revenues to Fund Adopted Budget	0004	117,793.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/21/2013	06/30/2028	651,414.50	210,000.00	47,500.00	11,146.88	250.00
High School Bond	08/21/2013	06/30/2028	651,414.50	210,000.00	47,500.00	11,146.88	250.00
Total Bond Requirements							117,793.76
Total Debt Service Requirements						0002	117,793.76

Budget Report
FY 2024
05 Carbon

Submit ID: 0072-85865310

0072 Fromberg K-12

61 Building Reserve Fund

Adopted Budget		0001	156,315.50

Budget Uses

Expenditure Budget		0002	156,315.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	113,691.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	113,691.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,609.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,014.73	
District Tax Levy		1110	16,014.73
District Mills		999	3.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.07
Total Estimated Revenues to Fund Adopted Budget		0004	156,315.50

Budget Report
FY 2024

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-35780604

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	130	N/A	3,428,913

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LaVonna Pew

(Signature) (Date)

Chairperson, School Trustees: Therese Long

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-35780604

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,162,365.76	106,930.28	10%	9.20%	0.00	834,043.46	328,322.30	95.74
10 Transportation	115,000.00	8,073.78	20%	7.02%	0.00	37,475.90	77,524.10	22.61
11 Bus Depreciation Reserve	243,471.04	0.00	N/A	0.00%	203,028.87	0.00	40,442.17	11.79
13 Tuition	46,743.68		N/A		25,329.68	0.00	21,414.00	6.25
14 Retirement	225,750.00	45,150.00	20%	20.00%	60,302.65	165,447.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,088.46	0.00	N/A	0.00%	1,193.04	895.42	0.00	0.00
29 Flexibility	108,600.36	0.00	N/A	0.00%	107,159.48	1,440.88	0.00	0.00
61 Building Reserve	142,487.87	0.00	N/A	0.00%	113,407.87	20,080.00	9,000.00	2.62
Total of All Funds	2,046,507.17	160,154.06			510,421.59	1,059,383.01	476,702.57	139.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-35780604

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRONTIER K-6	106
M1	FRONTIER 7-8	24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	450,435.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,412.60
D.	At Risk Student	(I-D)	8,925.30
E.	Indian Education For All	(I-E)	3,108.30
F.	American Indian Achievement Gap	(I-F)	24,675.00
G.	Data For Achievement	(I-G)	2,975.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,450.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,682.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,326.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	128
B.	BASE Budget Limit	(II-B)	884,332.16
C.	Maximum Budget Limit	(II-C)	1,092,488.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	232,201.12
E.	Adopted Budget	(II-E)	1,116,533.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	941,549.10
H.	Maximum Budget Limit	(II-H)	1,162,365.76
I.	Highest Budget Without a Vote	(II-I)	1,162,365.76
J.	Highest Budget	(II-J)	1,162,365.76
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,162,365.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,930.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,930.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,162,365.76
1.	BASE Budget Limit	(V-A1)	941,549.10	
2.	Over-BASE Budget	(V-A2)	220,816.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		450,435.65
1.	Direct State Aid Paid By State	(V-B1)	450,435.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,412.60
D.	At Risk Student	(V-D)		8,925.30
E.	Indian Education For All	(V-E)		3,108.30
F.	American Indian Achievement Gap	(V-F)		24,675.00
G.	Data For Achievement	(V-G)		2,975.70
H.	Special Education Allowable Cost Payment	(V-H)		25,450.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		123.64
1.	Actual Non-Levy Revenue	(V-J1)	123.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		368,442.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	260,936.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	107,505.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		941,549.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,816.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		220,816.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.40
1.	District Property Tax Levy Mills	(V-U1)	64.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-35780604

01 General Fund

Adopted Budget	0001	1,162,365.76

Budget Uses

Expenditure Budget	0002	1,162,365.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	450,435.65
Quality Educator	3111	57,412.60
At Risk Student	3112	8,925.30
Indian Education For All	3113	3,108.30
American Indian Achievement Gap	3114	24,675.00
State Special Education Allowable Cost Payment to Districts	3115	25,450.43
Data For Achievement	3116	2,975.70
State - Guaranteed Tax Base Aid	3120	260,936.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	123.64
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	107,505.64		
Over-BASE Levy	1110(c)	220,816.66		
District Tax Levy			1110	328,322.30
Total Estimated Revenues to Fund Adopted Budget			0004	1,162,365.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,069.00
Contingency	0006	3,406.90
Over-Schedule	0011	77,524.10
Fund Balance for Budget	TFS48	8,073.78
Operating Reserve	0961	8,073.78
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,737.95
State - On-Schedule Transportation Reimbursement	3210	18,737.95
District Tax Levy	1110	77,524.10
District Mills	999	22.61
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	243,471.04

Budget Uses

Expenditure Budget	0002	243,471.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	203,028.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203,028.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,442.17
District Mills	999	11.79
Total Estimated Revenues to Fund Adopted Budget	0004	243,471.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 2022	2021	111,500.00	11,150.00	22,300.00	22,300.00
77 Passanger w/storage	2016	81,421.98	113,990.80	16,284.40	8,142.17
Bluebird	2014	80,000.00	110,000.00	16,000.00	10,000.00
2011 Bluebird Propane-1BAKGC5H8BF280510	2010	87,500.00	131,250.00	N/A	NA
Total					40,442.17

13 Tuition Fund

Adopted Budget	0001	46,743.68

Budget Uses

Expenditure Budget	0002	46,743.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,329.68
Unreserved Fund Balance Reappropriated	0970	25,329.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,414.00
District Mills	999	6.25
Total Estimated Revenues to Fund Adopted Budget	0004	46,743.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	225,750.00

Budget Uses

Expenditure Budget	0002	225,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,452.65
Operating Reserve	0961	45,150.00
Unreserved Fund Balance Reappropriated	0970	60,302.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	165,447.35
Total Estimated Revenues to Fund Adopted Budget	0004	225,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,088.46

Budget Uses

Expenditure Budget	0002	2,088.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,193.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,193.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	895.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,088.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	108,600.36

Budget Uses

Expenditure Budget	0002	108,600.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,159.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,159.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	1,440.88
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	108,600.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-35780604

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-35780604

61 Building Reserve Fund

Adopted Budget		0001	142,487.87

Budget Uses

Expenditure Budget		0002	142,487.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	113,407.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	113,407.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,080.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,000.00	
District Tax Levy		1110	9,000.00
District Mills		999	2.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.62
Total Estimated Revenues to Fund Adopted Budget		0004	142,487.87

Budget Report
FY 2024

51 Toole

0915 Galata Elem

Submit ID: 0915-16534661

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	3,327,598

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Steinbacher

(Signature) (Date)

Chairperson, School Trustees: Mark Wigen

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

51 Toole

0915 Galata Elem

Submit ID: 0915-16534661

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	90,000.00	0.00	10%	0.00%	16,331.95	52,719.25	20,948.80	6.29
10 Transportation	12,000.00	0.00	20%	0.00%	6,477.25	5,522.75	0.00	0.00
11 Bus Depreciation Reserve	33,769.49	0.00	N/A	0.00%	30,769.49	0.00	3,000.00	0.90
13 Tuition	4,979.96		N/A		4,979.96	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	6,443.04	13,556.96		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	217.49	0.00	N/A	0.00%	133.46	84.03	0.00	0.00
29 Flexibility	22,974.87	0.00	N/A	0.00%	22,974.87	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	183,941.81	4,000.00			88,110.02	71,882.99	23,948.80	7.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0915-16534661

0915 Galata Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GALATA K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,745.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	2,724.37
E.	Indian Education For All	(I-E)	167.37
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	160.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,079.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	359.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	75,695.47
C.	Maximum Budget Limit	(II-C)	93,183.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,519.90
E.	Adopted Budget	(II-E)	116,215.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	88,355.39
H.	Maximum Budget Limit	(II-H)	108,879.69
I.	Highest Budget Without a Vote	(II-I)	122,914.67
J.	Highest Budget	(II-J)	122,914.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	90,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			16,331.95
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	16,331.95		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			16,331.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			90,000.00
	1. BASE Budget Limit	(V-A1)	88,355.39		
	2. Over-BASE Budget	(V-A2)	1,644.61		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			44,745.95
	1. Direct State Aid Paid By State	(V-B1)	44,745.95		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			3,566.00
D.	At Risk Student	(V-D)			2,724.37
E.	Indian Education For All	(V-E)			167.37
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			160.23
H.	Special Education Allowable Cost Payment	(V-H)			1,079.47
I.	Remaining Fund Balance Available	(V-I)			16,331.95
J.	Non-Levy Revenue and Funding Sources	(V-J)			275.86
	1. Actual Non-Levy Revenue	(V-J1)	275.86		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			19,304.19
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,304.19		
M.	**Subtotal of BASE Budget Revenue	(V-M)			88,355.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,644.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,644.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.49
1.	District Property Tax Levy Mills	(V-U1)	0.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		6.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,331.95
Direct State Aid	3110	44,745.95
Quality Educator	3111	3,566.00
At Risk Student	3112	2,724.37
Indian Education For All	3113	167.37
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,079.47
Data For Achievement	3116	160.23
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	275.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,304.19		
Over-BASE Levy	1110(c)	1,644.61		
District Tax Levy			1110	20,948.80
Total Estimated Revenues to Fund Adopted Budget			0004	90,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,299.80
Contingency	0006	729.98
Over-Schedule	0011	3,970.22
Fund Balance for Budget	TFS48	6,477.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,477.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,507.86
State - On-Schedule Transportation Reimbursement	3210	4,014.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	33,769.49

Budget Uses

Expenditure Budget	0002	33,769.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,769.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,769.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	3,000.00
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	33,769.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Micro Bird 16 passenger 4 X 4 SRW w/belts	2019	71,000.00	7,500.00	14,200.00	1,500.00
2015 Chevrolet Microbird	2016	32,500.00	21,750.00	6,500.00	1,500.00
Total					3,000.00

13 Tuition Fund

Adopted Budget	0001	4,979.96

Budget Uses

Expenditure Budget	0002	4,979.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,979.96
Unreserved Fund Balance Reappropriated	0970	4,979.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,979.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
51 Toole

0915 Galata Elem

Submit ID: 0915-16534661

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,443.04
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	6,443.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,556.96
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	217.49

Budget Uses

Expenditure Budget	0002	217.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	84.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,974.87

Budget Uses

Expenditure Budget	0002	22,974.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,974.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,974.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,974.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0915 Galata Elem

Submit ID: 0915-16534661

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 159	N/A	15,029,994

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittney Bateman

(Signature) (Date)

Chairperson, School Trustees: Aaron Schwieterman

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,343,793.61	94,366.93	10%	7.02%	0.00	792,257.33	551,536.28	36.70
10 Transportation	135,690.00	27,138.00	20%	20.00%	13,419.17	19,273.32	102,997.51	6.85
11 Bus Depreciation Reserve	157,883.30	0.00	N/A	0.00%	128,261.13	0.00	29,622.17	1.97
13 Tuition	15,173.12		N/A		15,173.12	0.00	0.00	0.00
14 Retirement	226,600.00	45,320.00	20%	20.00%	34,369.87	192,230.13		
17 Adult Education	27,000.00	8,400.00	35%	31.11%	4,407.08	0.00	22,592.92	1.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,361.41	0.00	N/A	0.00%	12,338.13	1,023.28	18,000.00	1.20
29 Flexibility	11,566.79	0.00	N/A	0.00%	11,566.79	0.00	0.00	0.00
61 Building Reserve	296,867.38	0.00	N/A	0.00%	203,497.38	11,574.43	81,795.57	5.44
Total of All Funds	2,245,935.61	175,224.93			423,032.67	1,016,358.49	806,544.45	53.66

50 Debt Service Tax Jurisdiction								
1	0.00	0.00	20-9-438	0.00%	6,087.29	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GALLATIN GATEWAY K-6	118	*
M1	GALLATIN GATEWAY 7-8	41	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	542,614.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,375.42
D.	At Risk Student	(I-D)	2,412.30
E.	Indian Education For All	(I-E)	3,801.69
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	3,639.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,285.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,761.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,315.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	167
B.	BASE Budget Limit	(II-B)	1,087,425.53
C.	Maximum Budget Limit	(II-C)	1,351,226.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	263,800.87
E.	Adopted Budget	(II-E)	1,351,226.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,075,995.39
H.	Maximum Budget Limit	(II-H)	1,337,404.14
I.	Highest Budget Without a Vote	(II-I)	1,343,793.61
J.	Highest Budget	(II-J)	1,363,520.51
K.	Highest Voted Amount	(II-K)	19,726.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,343,793.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		94,366.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,366.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,343,793.61
1.	BASE Budget Limit	(V-A1)	1,075,995.39	
2.	Over-BASE Budget	(V-A2)	267,798.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		542,614.37
1.	Direct State Aid Paid By State	(V-B1)	542,614.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,375.42
D.	At Risk Student	(V-D)		2,412.30
E.	Indian Education For All	(V-E)		3,801.69
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		3,639.51
H.	Special Education Allowable Cost Payment	(V-H)		23,285.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,961.13
1.	Actual Non-Levy Revenue	(V-J1)	37,961.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		402,965.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	119,227.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	283,738.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,075,995.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		267,798.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		267,798.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.82
1.	District Property Tax Levy Mills	(V-U1)	17.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,343,793.61

Budget Uses

Expenditure Budget	0002	1,343,793.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	542,614.37
Quality Educator	3111	58,375.42
At Risk Student	3112	2,412.30
Indian Education For All	3113	3,801.69
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	23,285.71
Data For Achievement	3116	3,639.51
State - Guaranteed Tax Base Aid	3120	119,227.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,462.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	35,498.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	283,738.06		
Over-BASE Levy	1110(c)	267,798.22		
District Tax Levy			1110	551,536.28
Total Estimated Revenues to Fund Adopted Budget			0004	1,343,793.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,690.00

Budget Uses

Expenditure Budget	0002	135,690.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,521.20
Contingency	0006	1,752.12
Over-Schedule	0011	116,416.68
Fund Balance for Budget	TFS48	40,557.17
Operating Reserve	0961	27,138.00
Unreserved Fund Balance Reappropriated	0970	13,419.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,636.66
State - On-Schedule Transportation Reimbursement	3210	9,636.66
District Tax Levy	1110	102,997.51
District Mills	999	6.85
Total Estimated Revenues to Fund Adopted Budget	0004	135,690.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	157,883.30

Budget Uses

Expenditure Budget	0002	157,883.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128,261.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,261.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,622.17
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	157,883.30

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ICRP (International)	2020	80,810.87	64,648.68	16,162.17	16,162.17
2018 BLUE BIRD	2017	67,300.00	80,760.00	13,460.00	13,460.00
Total					29,622.17

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13 Tuition Fund

Adopted Budget	0001	15,173.12

Budget Uses

Expenditure Budget	0002	15,173.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,173.12
Unreserved Fund Balance Reappropriated	0970	15,173.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,173.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	226,600.00

Budget Uses

Expenditure Budget	0002	226,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,689.87
Operating Reserve	0961	45,320.00
Unreserved Fund Balance Reappropriated	0970	34,369.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	192,230.13
Total Estimated Revenues to Fund Adopted Budget	0004	226,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,807.08
Operating Reserve	0961	8,400.00
Unreserved Fund Balance Reappropriated	0970	4,407.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,592.92
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,361.41

Budget Uses

Expenditure Budget	0002	31,361.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,338.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,338.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,023.28
District Tax Levy	1110	18,000.00
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	31,361.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	11,566.79

Budget Uses

Expenditure Budget	0002	11,566.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,566.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,566.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,566.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

1

Taxable Value		15,029,994.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,087.29
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,087.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,087.29

Budget Report
FY 2024

16 Gallatin

Submit ID: 0364-50226294

0364 Gallatin Gateway Elem

61 Building Reserve Fund

Adopted Budget		0001	296,867.38

Budget Uses

Expenditure Budget		0002	296,867.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	203,497.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	203,497.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,574.43
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	21,795.57	
District Tax Levy		1110	81,795.57
District Mills		999	5.44
Building Reserve Voted Mills		0134	3.99
Building Reserve Permissive Mills		0135	1.45
Total Estimated Revenues to Fund Adopted Budget		0004	296,867.38

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	5	612	60,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2024

34 Park

0614 Gardiner Elem

Submit ID: 0614-53407706

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 96	N/A	10,542,031

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Righter

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
34 Park
0614 Gardiner Elem

Submit ID: 0614-53407706

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,047,656.92	104,083.20	10%	9.93%	0.00	883,670.39	163,986.53	15.55
10 Transportation	158,221.00	26,353.53	20%	16.66%	0.00	46,255.23	111,965.77	10.62
11 Bus Depreciation Reserve	38,593.00	500,882.61	N/A	1297.86%	0.00	0.00	38,593.00	3.66
13 Tuition	20,679.55		N/A		20,679.55	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	36,450.61	133,549.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,674.06	44,235.76	N/A	213.97%	0.00	674.06	20,000.00	1.90
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	25,890.00	91,030.10	N/A	351.60%	0.00	5,477.55	20,412.45	1.94
Total of All Funds	1,481,714.53	800,585.20			57,130.16	1,069,626.62	354,957.75	33.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

34 Park

0614 Gardiner Elem

Submit ID: 0614-53407706

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GARDINER K-6	70 *
M1	GARDINER 7-8	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	359,183.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,799.60
D.	At Risk Student	(I-D)	968.38
E.	Indian Education For All	(I-E)	2,295.36
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	2,197.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,495.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,831.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,499.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	99
B.	BASE Budget Limit	(II-B)	708,994.50
C.	Maximum Budget Limit	(II-C)	880,509.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	56,632.21
E.	Adopted Budget	(II-E)	1,045,626.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	708,792.26
H.	Maximum Budget Limit	(II-H)	881,097.36
I.	Highest Budget Without a Vote	(II-I)	1,047,656.92
J.	Highest Budget	(II-J)	1,047,656.92
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,047,656.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		104,083.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,083.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,047,656.92
1.	BASE Budget Limit	(V-A1)	708,792.26	
2.	Over-BASE Budget	(V-A2)	338,864.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		359,183.94
1.	Direct State Aid Paid By State	(V-B1)	359,183.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,799.60
D.	At Risk Student	(V-D)		968.38
E.	Indian Education For All	(V-E)		2,295.36
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		2,197.44
H.	Special Education Allowable Cost Payment	(V-H)		14,495.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		81.48
1.	Actual Non-Levy Revenue	(V-J1)	81.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		187,295.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	23,309.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	163,986.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		604,787.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		442,869.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	442,869.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		442,869.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
34 Park

Submit ID: 0614-53407706

0614 Gardiner Elem

01 General Fund

Adopted Budget	0001	1,047,656.92

Budget Uses

Expenditure Budget	0002	1,047,656.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	359,183.94
Quality Educator	3111	37,799.60
At Risk Student	3112	968.38
Indian Education For All	3113	2,295.36
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	14,495.74
Data For Achievement	3116	2,197.44
State - Guaranteed Tax Base Aid	3120	23,309.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	81.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	442,869.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	163,986.53		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	163,986.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,047,656.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	158,221.00

Budget Uses

Expenditure Budget	0002	158,221.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,667.48
Contingency	0006	1,366.75
Over-Schedule	0011	143,186.77
Fund Balance for Budget	TFS48	26,353.53
Operating Reserve	0961	26,353.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	31,221.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,517.11
State - On-Schedule Transportation Reimbursement	3210	7,517.12
District Tax Levy	1110	111,965.77
District Mills	999	10.62
Total Estimated Revenues to Fund Adopted Budget	0004	158,221.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

0614 Gardiner Elem

Submit ID: 0614-53407706

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	38,593.00

Budget Uses

Expenditure Budget	0002	38,593.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	500,882.61
Operating Reserve	0961	500,882.61
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,593.00
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	38,593.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	52,992.00	0.00	10,598.40	0.00
2020 Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	63,703.80	0.00	12,740.76	586.60
2020 Route Bus (Valley) 4UZABRFC5LCLW7320	2019	63,703.80	15,854.72	12,740.76	12,740.76
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	99,328.20	78,578.36	19,865.64	19,865.64
2007 MCI J4500 MOTOR COACH	2016	54,000.00	75,600.00	10,800.00	5,400.00
Chevy Collins, Grand Bantum 20 Passenger	2012	50,000.00	75,000.00	N/A	NA
Ic Corporation, 72 passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2005 Bluebird 84 passenger	2005	41,750.00	62,625.00	N/A	NA
4UZ6CFAC6WC921042	1998	57,448.00	86,172.00	N/A	NA
Total					38,593.00

13 Tuition Fund

Adopted Budget	0001	20,679.55

Budget Uses

Expenditure Budget	0002	20,679.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,679.55
Unreserved Fund Balance Reappropriated	0970	20,679.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,679.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,450.61
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	36,450.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	133,549.39
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,674.06

Budget Uses

Expenditure Budget	0002	20,674.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,235.76
Operating Reserve	0961	44,235.76
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	674.06
District Tax Levy	1110	20,000.00
District Mills	999	1.90
Total Estimated Revenues to Fund Adopted Budget	0004	20,674.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	25,890.00

Budget Uses

Expenditure Budget		0002	25,890.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	91,030.10
Operating Reserve		0961	91,030.10
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,477.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,412.45	
District Tax Levy		1110	20,412.45
District Mills		999	1.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.94
Total Estimated Revenues to Fund Adopted Budget		0004	25,890.00

Budget Report
FY 2024

34 Park

1191 Gardiner H S

Submit ID: 1191-74281071

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	58	14,014,366

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Righter

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

34 Park

1191 Gardiner H S

Submit ID: 1191-74281071

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,016,341.63	91,335.23	10%	8.99%	0.00	634,994.78	381,346.85	27.21
10 Transportation	100,940.00	17,913.74	20%	17.75%	0.00	18,487.40	82,452.60	5.88
11 Bus Depreciation Reserve	37,612.00	533,967.00	N/A	1419.67%	0.00	0.00	37,612.00	2.68
13 Tuition	45,000.00		N/A		29,747.69	0.00	15,252.31	1.09
14 Retirement	150,000.00	30,000.00	20%	20.00%	37,344.96	112,655.04		
17 Adult Education	22,121.31	0.00	35%	0.00%	22,121.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,652.89	21,198.82	N/A	135.43%	0.00	652.89	15,000.00	1.07
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	21,050.00	78,304.37	N/A	371.99%	0.00	8,901.47	12,148.53	0.87
Total of All Funds	1,408,717.83	772,719.16			89,213.96	775,691.58	543,812.29	38.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

34 Park

1191 Gardiner H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARDINER HS 9-12 58

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	356,427.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,355.78
D.	At Risk Student	(I-D)	311.95
E.	Indian Education For All	(I-E)	1,386.78
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,327.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,988.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,981.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,994.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	637,288.86
C.	Maximum Budget Limit	(II-C)	794,225.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	107,826.91
E.	Adopted Budget	(II-E)	991,414.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	686,529.96
H.	Maximum Budget Limit	(II-H)	856,187.19
I.	Highest Budget Without a Vote	(II-I)	944,664.87
J.	Highest Budget	(II-J)	1,016,341.63
K.	Highest Voted Amount	(II-K)	71,676.76
L.	Amount Approved on Ballot by Voters	(II-L)	90,000.00
M.	Adopted Budget	(II-M)	1,016,341.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		91,335.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		91,335.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,016,341.63
1.	BASE Budget Limit	(V-A1)	686,529.96	
2.	Over-BASE Budget	(V-A2)	329,811.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		356,427.30
1.	Direct State Aid Paid By State	(V-B1)	356,427.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,355.78
D.	At Risk Student	(V-D)		311.95
E.	Indian Education For All	(V-E)		1,386.78
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,327.62
H.	Special Education Allowable Cost Payment	(V-H)		13,988.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		105.07
1.	Actual Non-Levy Revenue	(V-J1)	105.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		288,156.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	86,313.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	201,843.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		686,529.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		150,308.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	150,308.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		179,503.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		329,811.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.40
U.	Over-BASE Mills	(V-U)		12.81
1.	District Property Tax Levy Mills	(V-U1)	12.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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34 Park

1191 Gardiner H S

Submit ID: 1191-74281071

01 General Fund

Adopted Budget	0001	1,016,341.63

Budget Uses

Expenditure Budget	0002	1,016,341.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	356,427.30
Quality Educator	3111	24,355.78
At Risk Student	3112	311.95
Indian Education For All	3113	1,386.78
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	13,988.68
Data For Achievement	3116	1,327.62
State - Guaranteed Tax Base Aid	3120	86,313.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	105.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	150,308.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	201,843.18		
Over-BASE Levy	1110(c)	179,503.67		
District Tax Levy			1110	381,346.85
Total Estimated Revenues to Fund Adopted Budget			0004	1,016,341.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,940.00

Budget Uses

Expenditure Budget	0002	100,940.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,406.73
Contingency	0006	940.67
Over-Schedule	0011	90,592.60
Fund Balance for Budget	TFS48	17,913.74
Operating Reserve	0961	17,913.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	8,140.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,173.70
State - On-Schedule Transportation Reimbursement	3210	5,173.70
District Tax Levy	1110	82,452.60
District Mills	999	5.88
Total Estimated Revenues to Fund Adopted Budget	0004	100,940.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	37,612.00

Budget Uses

Expenditure Budget	0002	37,612.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	533,967.00
Operating Reserve	0961	533,967.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,612.00
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	37,612.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	35,328.00	0.00	7,065.60	0.00
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	66,218.80	52,975.04	13,243.76	13,243.76
2020 Thomas Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	42,469.20	18,633.04	8,493.84	8,168.24
2020 Thomas Route Bus (Valley) 4UZABRFC5LCLW7320	2019	42,469.20	0.00	8,493.84	8,100.00
2007 MCI J4500 MOTOR COACH	2016	81,000.00	113,400.00	16,200.00	8,100.00
CHEVY COLLINS GRAND BANTUM 20 PASSENGER	2012	21,820.00	32,730.00	N/A	NA
ICCO 72 Passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2010 ICCU YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
Total					37,612.00

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13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,747.69
Unreserved Fund Balance Reappropriated	0970	29,747.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,252.31
District Mills	999	1.09
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,344.96
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	37,344.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	112,655.04
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,121.31

Budget Uses

Expenditure Budget	0002	22,121.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,121.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,121.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,121.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,652.89

Budget Uses

Expenditure Budget	0002	15,652.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,198.82
Operating Reserve	0961	21,198.82
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	652.89
District Tax Levy	1110	15,000.00
District Mills	999	1.07
Total Estimated Revenues to Fund Adopted Budget	0004	15,652.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	21,050.00

Budget Uses

Expenditure Budget		0002	21,050.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,304.37
Operating Reserve		0961	78,304.37
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,901.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,148.53	
District Tax Levy		1110	12,148.53
District Mills		999	0.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.87
Total Estimated Revenues to Fund Adopted Budget		0004	21,050.00

Budget Report
FY 2024

17 Garfield

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	57	10,183,311

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Bryan Phipps

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

17 Garfield

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	864,143.27	78,983.96	10%	9.14%	0.00	529,444.91	334,698.36	32.86
10 Transportation	310,650.00	62,130.00	20%	20.00%	10,746.49	149,215.00	150,688.51	14.80
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	116,950.00	23,390.00	20%	20.00%	15,583.08	101,366.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,652.66	0.00	N/A	0.00%	2,008.78	643.88	0.00	0.00
29 Flexibility	15.09	0.00	N/A	0.00%	15.09	0.00	0.00	0.00
61 Building Reserve	135,922.49	0.00	N/A	0.00%	92,047.49	43,875.00	0.00	0.00
Total of All Funds	1,430,333.51	164,503.96			120,400.93	824,545.71	485,386.87	47.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARFIELD CO HS 9-12 57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	352,935.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,531.57
D.	At Risk Student	(I-D)	1,198.83
E.	Indian Education For All	(I-E)	1,362.87
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,304.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,481.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,827.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,199.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	647,792.60
C.	Maximum Budget Limit	(II-C)	805,095.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	200,058.93
E.	Adopted Budget	(II-E)	847,851.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	677,054.97
H.	Maximum Budget Limit	(II-H)	841,753.10
I.	Highest Budget Without a Vote	(II-I)	864,143.27
J.	Highest Budget	(II-J)	864,143.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	864,143.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,983.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,983.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		864,143.27
1.	BASE Budget Limit	(V-A1)	677,054.97	
2.	Over-BASE Budget	(V-A2)	187,088.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		352,935.56
1.	Direct State Aid Paid By State	(V-B1)	352,935.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,531.57
D.	At Risk Student	(V-D)		1,198.83
E.	Indian Education For All	(V-E)		1,362.87
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,304.73
H.	Special Education Allowable Cost Payment	(V-H)		8,481.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,336.29
1.	Actual Non-Levy Revenue	(V-J1)	2,336.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		280,903.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	133,293.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	147,610.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		677,054.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		187,088.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		187,088.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.49
U.	Over-BASE Mills	(V-U)		18.37
1.	District Property Tax Levy Mills	(V-U1)	18.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	864,143.27

Budget Uses

Expenditure Budget	0002	864,143.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	352,935.56
Quality Educator	3111	28,531.57
At Risk Student	3112	1,198.83
Indian Education For All	3113	1,362.87
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,481.55
Data For Achievement	3116	1,304.73
State - Guaranteed Tax Base Aid	3120	133,293.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,714.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	621.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	147,610.06		
Over-BASE Levy	1110(c)	187,088.30		
District Tax Levy			1110	334,698.36
Total Estimated Revenues to Fund Adopted Budget			0004	864,143.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,650.00

Budget Uses

Expenditure Budget	0002	310,650.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	135,650.00
Contingency	0006	13,565.00
Over-Schedule	0011	161,435.00
Fund Balance for Budget	TFS48	72,876.49
Operating Reserve	0961	62,130.00
Unreserved Fund Balance Reappropriated	0970	10,746.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	74,607.50
State - On-Schedule Transportation Reimbursement	3210	74,607.50
District Tax Levy	1110	150,688.51
District Mills	999	14.80
Total Estimated Revenues to Fund Adopted Budget	0004	310,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	116,950.00

Budget Uses

Expenditure Budget	0002	116,950.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,973.08
Operating Reserve	0961	23,390.00
Unreserved Fund Balance Reappropriated	0970	15,583.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	101,366.92
Total Estimated Revenues to Fund Adopted Budget	0004	116,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,652.66

Budget Uses

Expenditure Budget	0002	2,652.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,008.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,008.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	643.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,652.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15.09

Budget Uses

Expenditure Budget	0002	15.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	135,922.49

Budget Uses

Expenditure Budget		0002	135,922.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,047.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,047.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	43,875.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	135,922.49

Budget Report
FY 2024

39 Powell

0718 Garrison Elem

Submit ID: 0718-02056253

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	1,621,795

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Natalie Burks

(Signature) (Date)

Chairperson, School Trustees: Robert Barce

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

39 Powell

0718 Garrison Elem

Submit ID: 0718-02056253

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	195,833.12	20,169.18	10%	10.30%	4,178.25	99,643.64	92,011.23	56.74
10 Transportation	15,525.00	3,105.00	20%	20.00%	465.64	5,775.00	9,284.36	5.72
11 Bus Depreciation Reserve	65,632.65	0.00	N/A	0.00%	65,632.65	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	21,500.00	4,300.00	20%	20.00%	1,743.67	19,756.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,144.79	0.00	N/A	0.00%	5,995.04	149.75	0.00	0.00
29 Flexibility	17,872.52	0.00	N/A	0.00%	17,872.52	0.00	0.00	0.00
61 Building Reserve	19,411.81	0.00	N/A	0.00%	19,411.81	0.00	0.00	0.00
Total of All Funds	341,919.89	27,574.18			115,299.58	125,324.72	101,295.59	62.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

39 Powell

0718 Garrison Elem

Submit ID: 0718-02056253

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GARRISON K-6 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	74,840.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,590.96
D.	At Risk Student	(I-D)	878.54
E.	Indian Education For All	(I-E)	430.38
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	412.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,404.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	925.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	200.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	132,739.54
C.	Maximum Budget Limit	(II-C)	164,041.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,370.90
E.	Adopted Budget	(II-E)	171,110.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	157,462.22
H.	Maximum Budget Limit	(II-H)	198,946.10
I.	Highest Budget Without a Vote	(II-I)	195,833.12
J.	Highest Budget	(II-J)	198,946.10
K.	Highest Voted Amount	(II-K)	3,112.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	195,833.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,583.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		585.87
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	585.87	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,178.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,178.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,347.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		195,833.12
1.	BASE Budget Limit	(V-A1)	157,462.22	
2.	Over-BASE Budget	(V-A2)	38,370.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		74,840.94
1.	Direct State Aid Paid By State	(V-B1)	74,840.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,590.96
D.	At Risk Student	(V-D)		878.54
E.	Indian Education For All	(V-E)		430.38
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		412.02
H.	Special Education Allowable Cost Payment	(V-H)		12,404.80
I.	Remaining Fund Balance Available	(V-I)		4,178.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		60,256.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,616.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,640.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		157,462.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		38,370.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		38,370.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.66
1.	District Property Tax Levy Mills	(V-U1)	23.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

39 Powell

0718 Garrison Elem

Submit ID: 0718-02056253

01 General Fund

Adopted Budget	0001	195,833.12

Budget Uses

Expenditure Budget	0002	195,833.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,178.25
Direct State Aid	3110	74,840.94
Quality Educator	3111	3,590.96
At Risk Student	3112	878.54
Indian Education For All	3113	430.38
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	12,404.80
Data For Achievement	3116	412.02
State - Guaranteed Tax Base Aid	3120	6,616.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,640.33		
Over-BASE Levy	1110(c)	38,370.90		
District Tax Levy			1110	92,011.23
Total Estimated Revenues to Fund Adopted Budget			0004	195,833.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	15,525.00

Budget Uses

Expenditure Budget	0002	15,525.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,250.00
Contingency	0006	525.00
Over-Schedule	0011	9,750.00
Fund Balance for Budget	TFS48	3,570.64
Operating Reserve	0961	3,105.00
Unreserved Fund Balance Reappropriated	0970	465.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,887.50
State - On-Schedule Transportation Reimbursement	3210	2,887.50
District Tax Levy	1110	9,284.36
District Mills	999	5.72
Total Estimated Revenues to Fund Adopted Budget	0004	15,525.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	65,632.65

Budget Uses

Expenditure Budget	0002	65,632.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,632.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,632.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,632.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Midbus	2005	40,911.00	61,366.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	21,500.00

Budget Uses

Expenditure Budget	0002	21,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,043.67
Operating Reserve	0961	4,300.00
Unreserved Fund Balance Reappropriated	0970	1,743.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,756.33
Total Estimated Revenues to Fund Adopted Budget	0004	21,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,144.79

Budget Uses

Expenditure Budget	0002	6,144.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,995.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,995.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	149.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,144.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
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0718 Garrison Elem

Submit ID: 0718-02056253

29 Flexibility Fund

Adopted Budget	0001	17,872.52

Budget Uses

Expenditure Budget	0002	17,872.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,872.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,872.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,872.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0718 Garrison Elem

Submit ID: 0718-02056253

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	19,411.81

Budget Uses

Expenditure Budget		0002	19,411.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,411.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,411.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	19,411.81

Budget Report
FY 2024

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-37213644

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	43	*	15	9,933,626

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brigette Clark

(Signature) (Date)

Chairperson, School Trustees: Justin Roudebush

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-37213644

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,276,791.79	131,030.56	10%	10.26%	4,885.90	480,744.68	791,161.21	79.64
10 Transportation	91,637.52	18,327.50	20%	20.00%	15,010.88	36,983.10	39,643.54	3.99
11 Bus Depreciation Reserve	244,230.75	0.00	N/A	0.00%	167,283.85	0.00	76,946.90	7.75
13 Tuition	336.78		N/A		336.78	0.00	0.00	0.00
14 Retirement	146,560.95	29,312.19	20%	20.00%	14,704.45	131,856.50		
17 Adult Education	4,029.12	0.00	35%	0.00%	4,029.12	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,242.89	0.00	N/A	0.00%	14,289.89	753.00	51,200.00	5.15
29 Flexibility	1,874.83	0.00	N/A	0.00%	1,874.83	0.00	0.00	0.00
61 Building Reserve	165,991.10	0.00	N/A	0.00%	129,941.10	9,272.42	26,777.58	2.70
Total of All Funds	1,997,695.73	178,670.25			352,356.80	659,609.70	985,729.23	99.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-37213644

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GERALDINE EL K-8	32
M1	GERALDINE MS 7-8	11
H1	GERALDINE HS 9-12	15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	408,924.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,367.12
D.	At Risk Student	(I-D)	3,857.55
E.	Indian Education For All	(I-E)	1,386.78
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,327.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,481.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,827.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	978.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	749,559.96
C.	Maximum Budget Limit	(II-C)	929,657.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	502,041.11
E.	Adopted Budget	(II-E)	1,251,601.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	791,799.08
H.	Maximum Budget Limit	(II-H)	981,547.97
I.	Highest Budget Without a Vote	(II-I)	1,276,791.79
J.	Highest Budget	(II-J)	1,276,791.79
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,276,791.79

Budget Report
FY 2024

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-37213644

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		127,679.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,351.38
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,351.38	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,885.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,885.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		135,916.46

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,631.03	1,850.52	8,481.55
B.	Special Education RSBG to Coop	2,210.20	616.80	2,827.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,536.49	986.93	4,523.42

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	282,049.30	117,547.50	399,596.80
		453,788.30	461,030.50	914,818.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	160,187.27	162,743.77	322,931.04
H.	Special Education in BASE@40%	3,536.49	986.93	4,523.42
I.	Subsidized BASE Amount	163,723.76	163,730.70	327,454.46
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,276,791.79
1.	BASE Budget Limit	(V-A1)	791,799.08	
2.	Over-BASE Budget	(V-A2)	484,992.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		408,924.00
1.	Direct State Aid Paid By State	(V-B1)	408,924.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,367.12
D.	At Risk Student	(V-D)		3,857.55
E.	Indian Education For All	(V-E)		1,386.78
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,327.62

H.	Special Education Allowable Cost Payment	(V-H)		8,481.55
I.	Remaining Fund Balance Available	(V-I)		4,885.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,033.24
1.	Actual Non-Levy Revenue	(V-J1)	2,033.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		320,535.32
1.	State - Guaranteed Tax Base Aid	(V-L1)	14,366.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	306,168.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		791,799.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		484,992.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		484,992.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.13
T.	BASE Mills - High School	(V-T)		14.69
U.	Over-BASE Mills	(V-U)		48.82
1.	District Property Tax Levy Mills	(V-U1)	48.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

08 Chouteau

0154 Geraldine K-12

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01 General Fund

Adopted Budget	0001	1,276,791.79

Budget Uses

Expenditure Budget	0002	1,276,791.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,885.90
Direct State Aid	3110	408,924.00
Quality Educator	3111	40,367.12
At Risk Student	3112	3,857.55
Indian Education For All	3113	1,386.78
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,481.55
Data For Achievement	3116	1,327.62
State - Guaranteed Tax Base Aid	3120	14,366.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,033.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	306,168.50		
Over-BASE Levy	1110(c)	484,992.71		
District Tax Levy			1110	791,161.21
Total Estimated Revenues to Fund Adopted Budget			0004	1,276,791.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,637.52

Budget Uses

Expenditure Budget	0002	91,637.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,621.00
Contingency	0006	3,362.10
Over-Schedule	0011	54,654.42
Fund Balance for Budget	TFS48	33,338.38
Operating Reserve	0961	18,327.50
Unreserved Fund Balance Reappropriated	0970	15,010.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,491.55
State - On-Schedule Transportation Reimbursement	3210	18,491.55
District Tax Levy	1110	39,643.54
District Mills	999	3.99
Total Estimated Revenues to Fund Adopted Budget	0004	91,637.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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08 Chouteau

0154 Geraldine K-12

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	244,230.75

Budget Uses

Expenditure Budget	0002	244,230.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,283.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,283.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	76,946.90
District Mills	999	7.75
Total Estimated Revenues to Fund Adopted Budget	0004	244,230.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 FORD EXPEDITIOIN	2023	59,000.00	0.00	11,800.00	11,800.00
FORD EXPEDITION	2020	49,139.80	4,914.00	9,827.96	9,827.96
2016 BLUE BIRD	2015	160,000.00	85,333.34	32,000.00	32,000.00
2013 MICRO BIRD	2013	49,500.00	39,600.00	9,900.00	9,900.00
2010 THOMAS - 6207	2010	59,116.00	81,621.46	11,823.20	7,052.54
2010 THOMAS - 6207 From Elementary	2010	31,832.00	41,142.86	6,366.40	6,366.40
2002 FREIGHTLINER - 7472	2002	21,076.64	31,614.96	N/A	NA
2002 THOMAS BUS - 7472 From Elementary	2002	31,614.96	47,422.44	N/A	NA
Total					76,946.90

13 Tuition Fund

Adopted Budget	0001	336.78

Budget Uses

Expenditure Budget	0002	336.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	336.78
Unreserved Fund Balance Reappropriated	0970	336.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	336.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	146,560.95

Budget Uses

Expenditure Budget	0002	146,560.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,016.64
Operating Reserve	0961	29,312.19
Unreserved Fund Balance Reappropriated	0970	14,704.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,856.50
Total Estimated Revenues to Fund Adopted Budget	0004	146,560.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,029.12

Budget Uses

Expenditure Budget	0002	4,029.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,029.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,029.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,029.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,242.89

Budget Uses

Expenditure Budget	0002	66,242.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,289.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,289.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	753.00
District Tax Levy	1110	51,200.00
District Mills	999	5.15
Total Estimated Revenues to Fund Adopted Budget	0004	66,242.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,874.83

Budget Uses

Expenditure Budget	0002	1,874.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,874.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,874.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,874.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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08 Chouteau

0154 Geraldine K-12

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61 Building Reserve Fund

Adopted Budget		0001	165,991.10

Budget Uses

Expenditure Budget		0002	165,991.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	129,941.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	129,941.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,272.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,777.58	
District Tax Levy		1110	26,777.58
District Mills		999	2.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.70
Total Estimated Revenues to Fund Adopted Budget		0004	165,991.10

Budget Report
FY 2024

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-99504494

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 27	17	9,100,571

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jayme Simonis

(Signature) (Date)

Chairperson, School Trustees: Travis Hedstrom

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-99504494

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,137,864.07	257,710.10	10%	22.65%	17,572.03	449,494.63	670,797.41	73.71
10 Transportation	125,000.00	20,485.22	20%	16.39%	0.00	36,680.71	88,319.29	9.70
11 Bus Depreciation Reserve	165,079.69	0.00	N/A	0.00%	153,179.69	0.00	11,900.00	1.31
13 Tuition	1,357.55		N/A		972.11	0.00	385.44	0.04
14 Retirement	153,000.00	30,600.00	20%	20.00%	4,616.91	148,383.09		
17 Adult Education	2,321.21	0.00	35%	0.00%	2,321.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,012.16	0.00	N/A	0.00%	6,325.34	686.82	0.00	0.00
29 Flexibility	35,302.95	0.00	N/A	0.00%	35,302.95	0.00	0.00	0.00
61 Building Reserve	217,560.36	0.00	N/A	0.00%	182,940.36	9,296.70	25,323.30	2.78
Total of All Funds	1,844,497.99	308,795.32			403,230.60	644,541.95	796,725.44	87.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-99504494

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GESER K-6	20 *
M1	GEYSER 7-8	7 *
H1	GEYSER HS 9-12	17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	369,099.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,261.66
D.	At Risk Student	(I-D)	2,807.80
E.	Indian Education For All	(I-E)	1,052.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,007.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,923.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,004.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	961.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	722,433.62
C.	Maximum Budget Limit	(II-C)	891,988.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	365,631.52
E.	Adopted Budget	(II-E)	1,120,450.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	722,203.17
H.	Maximum Budget Limit	(II-H)	895,704.86
I.	Highest Budget Without a Vote	(II-I)	1,132,383.20
J.	Highest Budget	(II-J)	1,137,864.07
K.	Highest Voted Amount	(II-K)	5,480.87
L.	Amount Approved on Ballot by Voters	(II-L)	5,480.87
M.	Adopted Budget	(II-M)	1,137,864.07

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23 Judith Basin

0473 Geyser K-12 Schools

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			113,786.41
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			143,923.69
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	143,923.69		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			17,572.03
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	17,572.03		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			275,282.13

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	7,616.98	4,306.07	11,923.05
B.	Special Education RSBG to Coop	1,130.80	873.80	2,004.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,499.11	2,071.95	5,571.06

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	177,291.50	133,212.00	310,503.50
		349,030.50	476,695.00	825,725.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	123,207.77	168,273.34	291,481.10
H.	Special Education in BASE@40%	3,499.11	2,071.95	5,571.06
I.	Subsidized BASE Amount	126,706.88	170,345.29	297,052.16
J.	Subsidized BASE Ratio	43%	57%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,137,864.07
	1. BASE Budget Limit	(V-A1)	722,203.17	
	2. Over-BASE Budget	(V-A2)	415,660.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		369,099.31
	1. Direct State Aid Paid By State	(V-B1)	369,099.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,261.66
D.	At Risk Student	(V-D)		2,807.80
E.	Indian Education For All	(V-E)		1,052.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,007.16

H.	Special Education Allowable Cost Payment	(V-H)		11,923.05
I.	Remaining Fund Balance Available	(V-I)		17,572.03
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,649.92
	1. Actual Non-Levy Revenue	(V-J1)	9,649.92	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		269,830.20
	1. State - Guaranteed Tax Base Aid	(V-L1)	14,693.69	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	255,136.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		722,203.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		415,660.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		415,660.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.75
T.	BASE Mills - High School	(V-T)		15.29
U.	Over-BASE Mills	(V-U)		45.67
	1. District Property Tax Levy Mills	(V-U1)	45.67	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		73.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0473 Geyser K-12 Schools

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01 General Fund

Adopted Budget	0001	1,137,864.07

Budget Uses

Expenditure Budget	0002	1,137,864.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,572.03
Direct State Aid	3110	369,099.31
Quality Educator	3111	39,261.66
At Risk Student	3112	2,807.80
Indian Education For All	3113	1,052.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	11,923.05
Data For Achievement	3116	1,007.16
State - Guaranteed Tax Base Aid	3120	14,693.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,648.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	255,136.51		
Over-BASE Levy	1110(c)	415,660.90		
District Tax Levy			1110	670,797.41
Total Estimated Revenues to Fund Adopted Budget			0004	1,137,864.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,346.10
Contingency	0006	3,334.61
Over-Schedule	0011	88,319.29
Fund Balance for Budget	TFS48	20,485.22
Operating Reserve	0961	20,485.22
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,340.35
State - On-Schedule Transportation Reimbursement	3210	18,340.36
District Tax Levy	1110	88,319.29
District Mills	999	9.70
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	165,079.69

Budget Uses

Expenditure Budget	0002	165,079.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,179.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,179.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	11,900.00
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	165,079.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition E Bus Grey	2022	66,000.00	0.00	13,200.00	0.00
2019 Ford Expedition E-Bus	2020	66,470.00	13,294.00	13,294.00	0.00
Thomas 251TS 2020	2019	45,696.00	18,278.40	9,139.20	0.00
Thomas 251TS 2020 - Elementary	2019	45,696.00	18,278.40	9,139.20	0.00
2018 thomas minitour 051m	2018	34,920.00	20,952.00	6,984.00	0.00
2018 thomas minitour 051m - Elementary	2018	34,920.00	21,452.00	6,984.00	0.00
2016 THOMAS MINOTOUR	2017	32,741.00	19,644.60	6,548.20	0.00
2016 THOMAS MINOTOUR - Elementary	2017	32,741.00	21,644.60	6,548.20	0.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE	2015	29,750.00	20,750.00	5,950.00	5,950.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE - Elementary	2015	29,750.00	22,795.47	5,950.00	5,950.00
1996 WHITE MCI CRUISER	2013	22,500.00	33,750.00	N/A	NA
1996 WHITE MCI CRUISER - Elementary	2013	22,500.00	33,750.00	N/A	NA
Total					11,900.00

13 Tuition Fund

Adopted Budget	0001	1,357.55

Budget Uses

Expenditure Budget	0002	1,357.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	972.11
Unreserved Fund Balance Reappropriated	0970	972.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	385.44
District Mills	999	0.04
Total Estimated Revenues to Fund Adopted Budget	0004	1,357.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	153,000.00

Budget Uses

Expenditure Budget	0002	153,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,216.91
Operating Reserve	0961	30,600.00
Unreserved Fund Balance Reappropriated	0970	4,616.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,383.09
Total Estimated Revenues to Fund Adopted Budget	0004	153,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,321.21

Budget Uses

Expenditure Budget	0002	2,321.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,321.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,321.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,321.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,012.16

Budget Uses

Expenditure Budget	0002	7,012.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,325.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,325.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	686.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,012.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,302.95

Budget Uses

Expenditure Budget	0002	35,302.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,302.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,302.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,302.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	217,560.36

Budget Uses

Expenditure Budget		0002	217,560.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	182,940.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	182,940.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,296.70
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,323.30	
District Tax Levy		1110	25,323.30
District Mills		999	2.78
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.78
Total Estimated Revenues to Fund Adopted Budget		0004	217,560.36

Budget Report
FY 2024

21 Hill

Submit ID: 1217-26549628

1217 Gildford Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	494,697

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Stevenson

(Signature) (Date)

Chairperson, School Trustees: Richard Stahl

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

Submit ID: 1217-26549628

1217 Gildford Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	164,464.22	16,517.50	10%	10.04%	22,678.28	103,067.81	38,718.13	78.26
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	128,565.69	0.00	20%	0.00%	128,565.69	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,896.97	0.00	N/A	0.00%	1,769.45	127.52	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	294,926.88	16,517.50			153,013.42	103,195.33	38,718.13	78.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

Submit ID: 1217-26549628

1217 Gildford Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GILDFORD COLONY K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	66,634.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,142.70
D.	At Risk Student	(I-D)	3,445.00
E.	Indian Education For All	(I-E)	358.65
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	343.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,313.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	771.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,324.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	131,208.33
C.	Maximum Budget Limit	(II-C)	161,580.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,371.71
E.	Adopted Budget	(II-E)	161,580.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	134,092.51
H.	Maximum Budget Limit	(II-H)	164,985.96
I.	Highest Budget Without a Vote	(II-I)	164,464.22
J.	Highest Budget	(II-J)	164,985.96
K.	Highest Voted Amount	(II-K)	521.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	164,464.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,446.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		71.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	71.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		22,678.28
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	22,678.28	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,195.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		164,464.22
1.	BASE Budget Limit	(V-A1)	134,092.51	
2.	Over-BASE Budget	(V-A2)	30,371.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		66,634.29
1.	Direct State Aid Paid By State	(V-B1)	66,634.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,142.70
D.	At Risk Student	(V-D)		3,445.00
E.	Indian Education For All	(V-E)		358.65
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		343.35
H.	Special Education Allowable Cost Payment	(V-H)		2,313.15
I.	Remaining Fund Balance Available	(V-I)		22,678.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		494.79
1.	Actual Non-Levy Revenue	(V-J1)	494.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,682.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	22,335.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,346.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		134,092.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,371.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		30,371.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.39
1.	District Property Tax Levy Mills	(V-U1)	61.39	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

Submit ID: 1217-26549628

1217 Gildford Colony Elem

01 General Fund

Adopted Budget	0001	164,464.22

Budget Uses

Expenditure Budget	0002	164,464.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	22,678.28
Direct State Aid	3110	66,634.29
Quality Educator	3111	7,142.70
At Risk Student	3112	3,445.00
Indian Education For All	3113	358.65
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,313.15
Data For Achievement	3116	343.35
State - Guaranteed Tax Base Aid	3120	22,335.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	494.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	8,346.42	
Over-BASE Levy	1110(c)	30,371.71	
District Tax Levy		1110	38,718.13
Total Estimated Revenues to Fund Adopted Budget		0004	164,464.22
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2024

21 Hill

Submit ID: 1217-26549628

1217 Gildford Colony Elem

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

21 Hill

Submit ID: 1217-26549628

1217 Gildford Colony Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	128,565.69

Budget Uses

Expenditure Budget	0002	128,565.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,565.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,565.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128,565.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1217 Gildford Colony Elem

Submit ID: 1217-26549628

28 Technology Fund

Adopted Budget	0001	1,896.97

Budget Uses

Expenditure Budget	0002	1,896.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,769.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,769.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	127.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,896.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

Submit ID: 1217-26549628

1217 Gildford Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

53 Valley

Submit ID: 0926-03478853

0926 Glasgow K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 560	* 245	16,220,237

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Doornek

(Signature) (Date)

Chairperson, School Trustees: Angela Page

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0926 Glasgow K-12 Schools

Submit ID: 0926-03478853

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,837,469.48	639,671.58	10%	9.36%	0.00	4,737,535.85	2,099,933.63	129.45
10 Transportation	550,000.00	94,442.75	20%	17.17%	0.00	121,628.54	428,371.46	26.41
11 Bus Depreciation Reserve	426,000.00	0.00	N/A	0.00%	164,485.56	11,321.23	250,193.21	15.42
13 Tuition	138,656.00		N/A		2,514.76	0.00	136,141.24	8.39
14 Retirement	1,100,000.00	220,000.00	20%	20.00%	62,836.68	1,037,163.32		
17 Adult Education	77,311.00	0.00	35%	0.00%	47,303.69	0.00	30,007.31	1.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	110,000.00	9,257.43	N/A	8.42%	14,799.50	5,200.50	90,000.00	5.55
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	228,000.00	0.00	N/A	0.00%	107,579.46	64,120.54	56,300.00	3.47
Total of All Funds	9,467,436.48	963,371.76			399,519.65	5,976,969.98	3,090,946.85	190.54

50 Debt Service **Tax Jurisdiction**								
01	1,165,218.76	0.00	20-9-438	0.00%	30,399.29	0.00	1,134,819.47	69.96

Budget Report
FY 2024

53 Valley

Submit ID: 0926-03478853

0926 Glasgow K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLASGOW K-6	434 *
M1	GLASGOW 7-8	126 *
H1	GLASGOW HS 9-12	245 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,710,433.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	256,752.00
D.	At Risk Student	(I-D)	21,143.00
E.	Indian Education For All	(I-E)	19,247.55
F.	American Indian Achievement Gap	(I-F)	22,795.00
G.	Data For Achievement	(I-G)	18,426.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	199,408.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	31,139.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	34,707.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	822
B.	BASE Budget Limit	(II-B)	5,445,231.34
C.	Maximum Budget Limit	(II-C)	6,771,117.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,336,330.98
E.	Adopted Budget	(II-E)	6,813,855.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,468,423.69
H.	Maximum Budget Limit	(II-H)	6,800,790.66
I.	Highest Budget Without a Vote	(II-I)	6,804,754.67
J.	Highest Budget	(II-J)	6,837,469.48
K.	Highest Voted Amount	(II-K)	32,714.81
L.	Amount Approved on Ballot by Voters	(II-L)	32,714.81
M.	Adopted Budget	(II-M)	6,837,469.48

Budget Report
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53 Valley

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0926 Glasgow K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			639,671.58
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			639,671.58

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	140,166.72	59,241.46	199,408.18
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	56,066.69	23,696.58	79,763.27

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	191,780.00	343,483.00	535,263.00
F.	100% Of Per Student Entitlement	3,622,492.30	1,905,855.00	5,528,347.30
		3,814,272.30	2,249,338.00	6,063,610.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,346,438.12	794,016.31	2,140,454.44
H.	Special Education in BASE@40%	56,066.69	23,696.58	79,763.27
I.	Subsidized BASE Amount	1,402,504.81	817,712.89	2,220,217.71
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,837,469.48
	1. BASE Budget Limit	(V-A1)	5,468,423.69	
	2. Over-BASE Budget	(V-A2)	1,369,045.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,710,433.81
	1. Direct State Aid Paid By State	(V-B1)	2,710,433.81	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		256,752.00
D.	At Risk Student	(V-D)		21,143.00
E.	Indian Education For All	(V-E)		19,247.55
F.	American Indian Achievement Gap	(V-F)		22,795.00
G.	Data For Achievement	(V-G)		18,426.45

H.	Special Education Allowable Cost Payment	(V-H)		199,408.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,751.03
1.	Actual Non-Levy Revenue	(V-J1)	29,751.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,190,466.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,459,578.83	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	730,887.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,468,423.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,369,045.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,369,045.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.14
T.	BASE Mills - High School	(V-T)		15.91
U.	Over-BASE Mills	(V-U)		84.40
1.	District Property Tax Levy Mills	(V-U1)	84.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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53 Valley

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0926 Glasgow K-12 Schools

01 General Fund

Adopted Budget	0001	6,837,469.48

Budget Uses

Expenditure Budget	0002	6,837,469.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,710,433.81
Quality Educator	3111	256,752.00
At Risk Student	3112	21,143.00
Indian Education For All	3113	19,247.55
American Indian Achievement Gap	3114	22,795.00
State Special Education Allowable Cost Payment to Districts	3115	199,408.18
Data For Achievement	3116	18,426.45
State - Guaranteed Tax Base Aid	3120	1,459,578.83

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,076.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,664.31
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	10.60
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	730,887.84		
Over-BASE Levy	1110(c)	1,369,045.79		
District Tax Levy			1110	2,099,933.63
Total Estimated Revenues to Fund Adopted Budget			0004	6,837,469.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	110,571.40
Contingency	0006	11,057.14
Over-Schedule	0011	428,371.46
Fund Balance for Budget	TFS48	94,442.75
Operating Reserve	0961	94,442.75
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	60,814.27
State - On-Schedule Transportation Reimbursement	3210	60,814.27
District Tax Levy	1110	428,371.46
District Mills	999	26.41
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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53 Valley

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0926 Glasgow K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	426,000.00

Budget Uses

Expenditure Budget	0002	426,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	164,485.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,485.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	321.23
Other Revenue from Local Sources	1900	11,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	250,193.21
District Mills	999	15.42
Total Estimated Revenues to Fund Adopted Budget	0004	426,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
CSJ207 - E BUS #2 (2023)	2023	71,700.00	0.00	14,340.00	14,340.00
CSJ196 YELLOW #5-2022	2022	96,350.00	8,800.00	19,270.00	19,270.00
CSJ199 – YELLOW #8 (2022)	2022	97,350.00	8,900.00	19,470.00	19,470.00
CSJ203 - CRUISER #1 (2014)	2021	197,696.86	30,022.61	39,539.37	39,539.37
CRV369 - YELLOW #3 (2021)	2020	77,000.00	23,100.00	15,400.00	15,400.00
CSJ206 - YELLOW #1 (2021)	2020	88,750.00	26,625.00	17,750.00	17,750.00
20-7709B YELLOW #11-2017	2018	65,500.00	43,300.00	13,100.00	13,100.00
20-343 YELLOW #4-2016	2015	83,000.00	68,425.00	16,600.00	16,600.00
20-415 YELLOW #6-2016	2015	87,700.00	75,775.00	17,540.00	17,540.00
20-427 YELLOW #9-2014	2015	48,000.00	48,900.00	9,600.00	9,600.00
20-336 YELLOW #10-2015	2014	93,000.00	85,438.87	18,600.00	18,600.00
20-257 YELLOW #7-2013	2013	89,000.00	112,260.00	17,800.00	17,800.00
20-274 YELLOW #2-2013	2013	89,000.00	112,260.00	17,800.00	17,800.00
20-280 CRUISER #3-2000	2010	155,025.00	232,537.50	N/A	NA
20-326 CRUISER #2-2000	2009	135,025.00	189,153.66	27,005.00	13,383.84
Total					250,193.21

13 Tuition Fund

Adopted Budget	0001	138,656.00

Budget Uses

Expenditure Budget	0002	138,656.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,514.76
Unreserved Fund Balance Reappropriated	0970	2,514.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	136,141.24
District Mills	999	8.39
Total Estimated Revenues to Fund Adopted Budget	0004	138,656.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0926 Glasgow K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,100,000.00

Budget Uses

Expenditure Budget	0002	1,100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	282,836.68
Operating Reserve	0961	220,000.00
Unreserved Fund Balance Reappropriated	0970	62,836.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,037,163.32
Total Estimated Revenues to Fund Adopted Budget	0004	1,100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	77,311.00

Budget Uses

Expenditure Budget	0002	77,311.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,303.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,303.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,007.31
District Mills	999	1.85
Total Estimated Revenues to Fund Adopted Budget	0004	77,311.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,056.93
Operating Reserve	0961	9,257.43
Unreserved Fund Balance Reappropriated	0970	14,799.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,200.50
District Tax Levy	1110	90,000.00
District Mills	999	5.55
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

01

Taxable Value		16,220,237.00
Adopted Budget	0001	1,165,218.76

Budget Uses

Expenditure Budget	0002	1,160,218.76
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,399.29
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,399.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,134,819.47
Jurisdiction Mills	999	69.96
Total Estimated Revenues to Fund Adopted Budget	0004	1,165,218.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	05/29/2013	06/30/2033	1,930,000.00	987,000.00	94,000.00	34,430.00	200.00
Elementary Bond	05/29/2013	06/30/2033	7,720,000.00	3,948,000.00	376,000.00	137,720.00	200.00
High School Bond	06/24/2014	06/30/2033	1,430,000.00	767,000.00	71,000.00	32,453.76	200.00
Elementary Bond	06/24/2014	06/30/2033	5,720,000.00	3,068,000.00	284,000.00	129,815.00	200.00
Total Bond Requirements							1,160,218.76

Total Debt Service Requirements	0002	1,160,218.76

Budget Report
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Submit ID: 0926-03478853

0926 Glasgow K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	228,000.00

Budget Uses

Expenditure Budget		0002	228,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	107,579.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	107,579.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.54
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,120.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	56,300.00	
District Tax Levy		1110	56,300.00
District Mills		999	3.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.47
Total Estimated Revenues to Fund Adopted Budget		0004	228,000.00

Budget Report
FY 2024

11 Dawson

0206 Glendive Elem

Submit ID: 0206-84708685

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 810	N/A	16,823,741

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

11 Dawson

Submit ID: 0206-84708685

0206 Glendive Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,646,951.09	185,363.34	10%	2.79%	0.00	4,557,062.72	2,089,888.37	124.24
10 Transportation	923,355.00	184,671.00	20%	20.00%	316,297.72	95,377.78	511,679.50	30.41
11 Bus Depreciation Reserve	179,146.49	0.00	N/A	0.00%	127,274.29	0.00	51,872.20	3.08
13 Tuition	287,158.00		N/A		152,517.62	0.00	134,640.38	8.00
14 Retirement	1,186,925.00	211,022.00	20%	17.78%	0.54	1,186,924.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	95,069.58	0.00	N/A	0.00%	70,258.87	4,810.71	20,000.00	1.19
29 Flexibility	346,562.38	0.00	N/A	0.00%	335,521.52	11,040.86	0.00	0.00
61 Building Reserve	945,102.01	0.00	N/A	0.00%	438,362.01	66,618.97	440,121.03	26.16
Total of All Funds	10,610,269.55	581,056.34			1,440,232.57	5,921,835.50	3,248,201.48	193.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

11 Dawson

0206 Glendive Elem

Submit ID: 0206-84708685

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLENDIVE K-6	627 *
M1	GLENDIVE 7-8	183 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,432,103.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	248,428.96
D.	At Risk Student	(I-D)	20,448.37
E.	Indian Education For All	(I-E)	19,367.10
F.	American Indian Achievement Gap	(I-F)	6,345.00
G.	Data For Achievement	(I-G)	18,540.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	280,474.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	52,467.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	834
B.	BASE Budget Limit	(II-B)	5,087,054.86
C.	Maximum Budget Limit	(II-C)	6,354,750.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,566,158.85
E.	Adopted Budget	(II-E)	6,653,213.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,058,552.75
H.	Maximum Budget Limit	(II-H)	6,315,026.89
I.	Highest Budget Without a Vote	(II-I)	6,646,951.09
J.	Highest Budget	(II-J)	6,661,186.63
K.	Highest Voted Amount	(II-K)	14,235.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,646,951.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		185,363.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		185,363.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,646,951.09
1.	BASE Budget Limit	(V-A1)	5,058,552.75	
2.	Over-BASE Budget	(V-A2)	1,588,398.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,432,103.89
1.	Direct State Aid Paid By State	(V-B1)	2,432,103.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		248,428.96
D.	At Risk Student	(V-D)		20,448.37
E.	Indian Education For All	(V-E)		19,367.10
F.	American Indian Achievement Gap	(V-F)		6,345.00
G.	Data For Achievement	(V-G)		18,540.90
H.	Special Education Allowable Cost Payment	(V-H)		280,474.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,910.05
1.	Actual Non-Levy Revenue	(V-J1)	11,910.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,020,934.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,519,444.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	501,490.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,058,552.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,588,398.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,588,398.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		94.41
1.	District Property Tax Levy Mills	(V-U1)	94.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		124.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

11 Dawson

0206 Glendive Elem

Submit ID: 0206-84708685

01 General Fund

Adopted Budget	0001	6,646,951.09

Budget Uses

Expenditure Budget	0002	6,646,951.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,432,103.89
Quality Educator	3111	248,428.96
At Risk Student	3112	20,448.37
Indian Education For All	3113	19,367.10
American Indian Achievement Gap	3114	6,345.00
State Special Education Allowable Cost Payment to Districts	3115	280,474.13
Data For Achievement	3116	18,540.90
State - Guaranteed Tax Base Aid	3120	1,519,444.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,493.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,416.90
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	501,490.03		
Over-BASE Levy	1110(c)	1,588,398.34		
District Tax Levy			1110	2,089,888.37
Total Estimated Revenues to Fund Adopted Budget			0004	6,646,951.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	923,355.00

Budget Uses

Expenditure Budget	0002	923,355.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	86,707.78
Contingency	0006	8,670.00
Over-Schedule	0011	827,977.22
Fund Balance for Budget	TFS48	500,968.72
Operating Reserve	0961	184,671.00
Unreserved Fund Balance Reappropriated	0970	316,297.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	47,688.89
State - On-Schedule Transportation Reimbursement	3210	47,688.89
District Tax Levy	1110	511,679.50
District Mills	999	30.41
Total Estimated Revenues to Fund Adopted Budget	0004	923,355.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	179,146.49

Budget Uses

Expenditure Budget	0002	179,146.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,274.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,274.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	51,872.20
District Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	179,146.49

Budget Report
FY 2024

11 Dawson

0206 Glendive Elem

Submit ID: 0206-84708685

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BLUEBIRD ALL AMERICAN	2023	117,150.00	0.00	23,430.00	0.00
2023 BLUEBIRD VISION	2023	106,150.00	0.00	21,230.00	0.00
2019 Blue Bird #352329	2018	96,000.00	19,200.00	19,200.00	0.00
2006 CHEV MIRCORBIRD #2334 (FORSYTH)	2014	25,000.00	17,621.71	5,000.00	5,000.00
2013 CHEV MICROBIRD W/LIFT #1823	2014	48,000.00	9,600.00	9,600.00	9,600.00
2014 Blue Bird #04936	2014	90,400.00	18,080.00	18,080.00	0.00
2011 THOMAS 72 PASS	2012	79,552.00	29,709.09	15,910.40	15,910.40
2009 International 72 Pass Yellow Bus	2009	84,460.00	70,941.60	16,892.00	0.00
2009 International 72 Pass Yellow Bus	2008	84,460.00	84,460.00	16,892.00	0.00
2008 Thomas #89028	2006	63,535.00	76,242.00	12,707.00	0.00
2005 Bluebird 72 PASS #5131	2005	68,823.00	96,351.60	13,764.60	6,882.90
2005 Bluebird 72 PASS #5132	2005	68,823.00	96,352.20	13,764.60	6,882.30
2003 24 Pass. 4X4 Chev Bluebird - IGBJG31F421215449	2003	42,036.00	58,850.40	8,407.20	4,203.60
2001 BUS #2 2002 72 PASS AMER #6332	2001	48,300.00	72,450.00	N/A	NA
1996 CHEV. 16 #1735	1996	33,930.00	47,502.00	6,786.00	3,393.00
M120 Radio 1	1995	467.00	700.50	N/A	NA
M120 Radio 2	1995	467.00	700.50	N/A	NA
M120 Radio 3	1995	467.00	700.50	N/A	NA
M120 Radio 4	1995	467.00	700.50	N/A	NA
M120 Radio 5	1995	467.00	700.50	N/A	NA
Total					51,872.20

Budget Report
FY 2024
11 Dawson
0206 Glendive Elem

Submit ID: 0206-84708685

13 Tuition Fund

Adopted Budget	0001	287,158.00

Budget Uses

Expenditure Budget	0002	287,158.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	152,517.62
Unreserved Fund Balance Reappropriated	0970	152,517.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	134,640.38
District Mills	999	8.00
Total Estimated Revenues to Fund Adopted Budget	0004	287,158.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,186,925.00

Budget Uses

Expenditure Budget	0002	1,186,925.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	211,022.54
Operating Reserve	0961	211,022.00
Unreserved Fund Balance Reappropriated	0970	0.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,186,924.46
Total Estimated Revenues to Fund Adopted Budget	0004	1,186,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	95,069.58

Budget Uses

Expenditure Budget	0002	95,069.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,258.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,258.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,810.71
District Tax Levy	1110	20,000.00
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	95,069.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	346,562.38

Budget Uses

Expenditure Budget	0002	346,562.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	335,521.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	335,521.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,040.86
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	346,562.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0206 Glendive Elem

Submit ID: 0206-84708685

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0206 Glendive Elem

Submit ID: 0206-84708685

61 Building Reserve Fund

Adopted Budget		0001	945,102.01

Budget Uses

Expenditure Budget		0002	945,102.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	438,362.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	438,362.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,618.97
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	400,000.00	
Building Reserve Permissive Levy	1110(b)	40,121.03	
District Tax Levy		1110	440,121.03
District Mills		999	26.16
Building Reserve Voted Mills		0134	23.78
Building Reserve Permissive Mills		0135	2.38
Total Estimated Revenues to Fund Adopted Budget		0004	945,102.01

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
08/08/2023	2,000,000.00	5	612	0.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2024

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-21949761

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	2,212,381

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linda Hogan

(Signature) (Date)

Chairperson, School Trustees: Ruth Little

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-21949761

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	96,413.22	0.00	N/A	0.00%	96,413.22	89.30	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	96,413.22	0.00			96,413.22	89.30	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevrolet 30 Passeger	2018	70,254.27	28,846.30	14,050.85	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-21949761

19 Non-Operating Fund

Adopted Budget	0001	96,413.22

Budget Uses

Expenditure Budget	0002	96,413.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	96,413.22
Fund Balance for Budget	TFS48	96,413.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,413.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	89.30
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	96,413.22
Estimated Revenues Exceeding Adopted Budget	0004a	89.30

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-21949761

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 0896-27344485

0896 Golden Ridge Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	N/A	744,087

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Saville

(Signature) (Date)

Chairperson, School Trustees: Julie Taylor

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

Submit ID: 0896-27344485

0896 Golden Ridge Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	316,732.60	31,673.26	10%	10.00%	2,250.18	275,177.25	39,305.17	52.82
10 Transportation	26,488.90	5,297.78	20%	20.00%	2,569.50	1,593.90	22,325.50	30.00
11 Bus Depreciation Reserve	9,238.50	1,026.00	N/A	11.11%	7,488.62	0.00	1,749.88	2.35
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	36,185.00	7,237.00	20%	20.00%	7,314.23	28,870.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,576.13	0.00	N/A	0.00%	1,292.31	283.82	0.00	0.00
29 Flexibility	21,996.50	0.00	N/A	0.00%	21,996.50	0.00	0.00	0.00
61 Building Reserve	72,050.27	5,764.00	N/A	8.00%	51,883.43	15,912.47	4,254.37	5.72
Total of All Funds	484,267.90	50,998.04			94,794.77	321,838.21	67,634.92	90.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

Submit ID: 0896-27344485

0896 Golden Ridge Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLDEN RIDGE K-6 46

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	151,397.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	3,759.97
E.	Indian Education For All	(I-E)	1,099.86
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,052.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,093.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,364.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,475.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	295,786.45
C.	Maximum Budget Limit	(II-C)	367,138.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,287.35
E.	Adopted Budget	(II-E)	314,073.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	91%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	298,445.25
H.	Maximum Budget Limit	(II-H)	371,008.26
I.	Highest Budget Without a Vote	(II-I)	316,732.60
J.	Highest Budget	(II-J)	371,008.26
K.	Highest Voted Amount	(II-K)	54,275.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	316,732.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		31,673.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,250.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,250.18	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,923.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		316,732.60
1.	BASE Budget Limit	(V-A1)	298,445.25	
2.	Over-BASE Budget	(V-A2)	18,287.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		151,397.56
1.	Direct State Aid Paid By State	(V-B1)	151,397.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		3,759.97
E.	Indian Education For All	(V-E)		1,099.86
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,052.94
H.	Special Education Allowable Cost Payment	(V-H)		7,093.66
I.	Remaining Fund Balance Available	(V-I)		2,250.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,941.26
1.	Actual Non-Levy Revenue	(V-J1)	1,941.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		119,151.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	98,134.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,017.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		298,445.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,287.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		18,287.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.58
1.	District Property Tax Levy Mills	(V-U1)	24.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-27344485

01 General Fund

Adopted Budget	0001	316,732.60

Budget Uses

Expenditure Budget	0002	316,732.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,250.18
Direct State Aid	3110	151,397.56
Quality Educator	3111	10,698.00
At Risk Student	3112	3,759.97
Indian Education For All	3113	1,099.86
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,093.66
Data For Achievement	3116	1,052.94
State - Guaranteed Tax Base Aid	3120	98,134.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,941.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,017.82		
Over-BASE Levy	1110(c)	18,287.35		
District Tax Levy			1110	39,305.17
Total Estimated Revenues to Fund Adopted Budget			0004	316,732.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	26,488.90

Budget Uses

Expenditure Budget	0002	26,488.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,449.00
Contingency	0006	144.90
Over-Schedule	0011	24,895.00
Fund Balance for Budget	TFS48	7,867.28
Operating Reserve	0961	5,297.78
Unreserved Fund Balance Reappropriated	0970	2,569.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	796.95
State - On-Schedule Transportation Reimbursement	3210	796.95
District Tax Levy	1110	22,325.50
District Mills	999	30.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,488.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0896 Golden Ridge Elem

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	9,238.50

Budget Uses

Expenditure Budget	0002	9,238.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,514.62
Operating Reserve	0961	1,026.00
Unreserved Fund Balance Reappropriated	0970	7,488.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,749.88
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	9,238.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Dodge Caravan	2020	13,999.00	8,399.40	2,799.80	1,749.88
Total					1,749.88

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	36,185.00

Budget Uses

Expenditure Budget	0002	36,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,551.23
Operating Reserve	0961	7,237.00
Unreserved Fund Balance Reappropriated	0970	7,314.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,870.77
Total Estimated Revenues to Fund Adopted Budget	0004	36,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,576.13

Budget Uses

Expenditure Budget	0002	1,576.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,292.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,292.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	283.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,576.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	21,996.50

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	21,996.50
Fund Balance for Budget	TFS48	21,996.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,996.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,996.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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61 Building Reserve Fund

Adopted Budget		0001	72,050.27

Budget Uses

Expenditure Budget		0002	72,050.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	57,647.43
Operating Reserve		0961	5,764.00
Unreserved Fund Balance Reappropriated		0970	51,883.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,912.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,254.37	
District Tax Levy		1110	4,254.37
District Mills		999	5.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.72
Total Estimated Revenues to Fund Adopted Budget		0004	72,050.27

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4	N/A	2,009,237

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Setzer

(Signature) (Date)

Chairperson, School Trustees: Don Hales

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	79,543.59	14,833.10	10%	18.65%	1,195.57	42,953.82	35,394.20	17.61
10 Transportation	7,700.00	1,540.00	20%	20.00%	1,318.74	6,381.26	0.00	0.00
11 Bus Depreciation Reserve	106,271.44	0.00	N/A	0.00%	106,271.44	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,900.00	2,580.00	20%	20.00%	511.17	12,388.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	897.82	0.00	N/A	0.00%	829.77	68.05	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	7,124.33	0.00	N/A	0.00%	7,124.33	0.00	0.00	0.00
Total of All Funds	214,437.18	18,953.10			117,251.02	61,791.96	35,394.20	17.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GRANT K-8 4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	36,536.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	395.13
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	91.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,370.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	205.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	73,455.74
C.	Maximum Budget Limit	(II-C)	91,053.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,000.00
E.	Adopted Budget	(II-E)	81,455.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	71,543.59
H.	Maximum Budget Limit	(II-H)	88,836.83
I.	Highest Budget Without a Vote	(II-I)	79,543.59
J.	Highest Budget	(II-J)	88,836.83
K.	Highest Voted Amount	(II-K)	9,293.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	79,543.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,833.10
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,833.10	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,195.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,195.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,028.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		79,543.59
1.	BASE Budget Limit	(V-A1)	71,543.59	
2.	Over-BASE Budget	(V-A2)	8,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		36,536.35
1.	Direct State Aid Paid By State	(V-B1)	36,536.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		395.13
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		91.56
H.	Special Education Allowable Cost Payment	(V-H)		1,370.87
I.	Remaining Fund Balance Available	(V-I)		1,195.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		893.91
1.	Actual Non-Levy Revenue	(V-J1)	893.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,394.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,394.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		71,543.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.98
1.	District Property Tax Levy Mills	(V-U1)	3.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

01 General Fund

Adopted Budget	0001	79,543.59

Budget Uses

Expenditure Budget	0002	79,543.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,195.57
Direct State Aid	3110	36,536.35
Quality Educator	3111	3,566.00
At Risk Student	3112	395.13
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,370.87
Data For Achievement	3116	91.56
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	587.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	306.78
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,394.20		
Over-BASE Levy	1110(c)	8,000.00		
District Tax Levy			1110	35,394.20
Total Estimated Revenues to Fund Adopted Budget			0004	79,543.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,700.00

Budget Uses

Expenditure Budget	0002	7,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,000.00
Contingency	0006	700.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,858.74
Operating Reserve	0961	1,540.00
Unreserved Fund Balance Reappropriated	0970	1,318.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,531.26
State - On-Schedule Transportation Reimbursement	3210	3,850.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	106,271.44

Budget Uses

Expenditure Budget	0002	106,271.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,271.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,271.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106,271.44

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

14 Retirement Fund

Adopted Budget	0001	12,900.00

Budget Uses

Expenditure Budget	0002	12,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,091.17
Operating Reserve	0961	2,580.00
Unreserved Fund Balance Reappropriated	0970	511.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,388.83
Total Estimated Revenues to Fund Adopted Budget	0004	12,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

28 Technology Fund

Adopted Budget	0001	897.82

Budget Uses

Expenditure Budget	0002	897.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	829.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	829.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	68.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	897.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18287442

61 Building Reserve Fund

Adopted Budget		0001	7,124.33

Budget Uses

Expenditure Budget		0002	7,124.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,124.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,124.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	7,124.33

Budget Report
FY 2024

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-44560589

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 62	N/A	2,649,283

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-44560589

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	650,693.11	126,744.89	10%	19.48%	0.00	427,417.82	223,275.29	84.28
10 Transportation	135,000.00	27,000.00	20%	20.00%	70,280.20	36,070.34	28,649.46	10.81
11 Bus Depreciation Reserve	216,031.92	0.00	N/A	0.00%	179,511.87	0.00	36,520.05	13.78
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	9,256.71	65,743.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,673.53	0.00	N/A	0.00%	31,199.45	474.08	0.00	0.00
29 Flexibility	2,500.49	0.00	N/A	0.00%	1,437.28	1,063.21	0.00	0.00
61 Building Reserve	190,759.69	0.00	N/A	0.00%	163,139.69	16,972.51	10,647.49	4.02
Total of All Funds	1,301,658.74	168,744.89			454,825.20	547,741.25	299,092.29	112.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0268-44560589

0268 Grass Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GRASS RANGE K-6	48 *
M1	GRASS RANGE 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	257,083.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,036.83
D.	At Risk Student	(I-D)	2,797.88
E.	Indian Education For All	(I-E)	1,482.42
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,419.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,252.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,084.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,073.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	523,289.36
C.	Maximum Budget Limit	(II-C)	649,540.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	125,027.23
E.	Adopted Budget	(II-E)	648,316.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	498,499.07
H.	Maximum Budget Limit	(II-H)	620,927.41
I.	Highest Budget Without a Vote	(II-I)	623,526.30
J.	Highest Budget	(II-J)	650,693.11
K.	Highest Voted Amount	(II-K)	27,166.81
L.	Amount Approved on Ballot by Voters	(II-L)	27,166.81
M.	Adopted Budget	(II-M)	650,693.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		65,069.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		61,675.58
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	61,675.58	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,744.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		650,693.11
1.	BASE Budget Limit	(V-A1)	498,499.07	
2.	Over-BASE Budget	(V-A2)	152,194.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		257,083.96
1.	Direct State Aid Paid By State	(V-B1)	257,083.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,036.83
D.	At Risk Student	(V-D)		2,797.88
E.	Indian Education For All	(V-E)		1,482.42
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,419.18
H.	Special Education Allowable Cost Payment	(V-H)		9,252.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		766.36
1.	Actual Non-Levy Revenue	(V-J1)	766.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		207,189.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	136,108.59	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	71,081.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		498,499.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		152,194.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		152,194.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.45
1.	District Property Tax Levy Mills	(V-U1)	57.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-44560589

01 General Fund

Adopted Budget	0001	650,693.11

Budget Uses

Expenditure Budget	0002	650,693.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	257,083.96
Quality Educator	3111	18,036.83
At Risk Student	3112	2,797.88
Indian Education For All	3113	1,482.42
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	9,252.60
Data For Achievement	3116	1,419.18
State - Guaranteed Tax Base Aid	3120	136,108.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	766.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	71,081.25		
Over-BASE Levy	1110(c)	152,194.04		
District Tax Levy			1110	223,275.29
Total Estimated Revenues to Fund Adopted Budget			0004	650,693.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	121,641.93
Add To Fund Balance	0003	13,358.07

Transportation Schedule Data

On-Schedule	0005	32,791.22
Contingency	0006	3,279.12
Over-Schedule	0011	98,929.66
Fund Balance for Budget	TFS48	97,280.20
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	70,280.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,035.17
State - On-Schedule Transportation Reimbursement	3210	18,035.17
District Tax Levy	1110	28,649.46
District Mills	999	10.81
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0268-44560589

0268 Grass Range Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	216,031.92

Budget Uses

Expenditure Budget	0002	216,031.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179,511.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	179,511.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,520.05
District Mills	999	13.78
Total Estimated Revenues to Fund Adopted Budget	0004	216,031.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022-60 passenger	2022	48,802.23	9,760.45	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	6,127.60	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	10,917.40	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	31,674.20	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	66,600.00	9,200.00	2,400.00
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	37,209.75	N/A	NA
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					36,520.05

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-44560589

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,256.71
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	9,256.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,743.29
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,673.53

Budget Uses

Expenditure Budget	0002	31,673.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,199.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,199.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	474.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,673.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-44560589

29 Flexibility Fund

Adopted Budget	0001	2,500.49

Budget Uses

Expenditure Budget	0002	2,500.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,437.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,437.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,063.21
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-44560589

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-44560589

61 Building Reserve Fund

Adopted Budget	0001	190,759.69

Budget Uses

Expenditure Budget	0002	190,759.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,139.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163,139.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,972.51
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,250.00	
Building Reserve Permissive Levy	1110(b)	5,397.49	
District Tax Levy		1110	10,647.49
District Mills		999	4.02
Building Reserve Voted Mills		0134	1.98
Building Reserve Permissive Mills		0135	2.04
Total Estimated Revenues to Fund Adopted Budget		0004	190,759.69

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	26,250.00	5,250.00	5,250.00
Total						5,250.00

Budget Report
FY 2024

14 Fergus

0269 Grass Range H S

Submit ID: 0269-13756711

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	21	2,841,296

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

Submit ID: 0269-13756711

0269 Grass Range H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	548,064.72	115,324.10	10%	21.04%	0.00	389,284.91	158,779.81	55.89
10 Transportation	135,000.00	27,000.00	20%	20.00%	60,465.78	34,084.13	40,450.09	14.24
11 Bus Depreciation Reserve	214,799.12	0.00	N/A	0.00%	166,517.77	0.00	48,281.35	16.99
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	16,109.70	48,890.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,980.18	0.00	N/A	0.00%	26,566.08	414.10	0.00	0.00
29 Flexibility	7,320.36	0.00	N/A	0.00%	2,618.58	4,701.78	0.00	0.00
61 Building Reserve	182,695.51	0.00	N/A	0.00%	155,105.51	13,672.00	13,918.00	4.90
Total of All Funds	1,179,859.89	155,324.10			427,383.42	491,047.22	261,429.25	92.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0269-13756711

0269 Grass Range H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GRASS RANGE HS 9-12 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	227,084.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,331.23
D.	At Risk Student	(I-D)	1,809.92
E.	Indian Education For All	(I-E)	502.11
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	480.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,449.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,079.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,405.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	417,029.06
C.	Maximum Budget Limit	(II-C)	519,568.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	117,897.48
E.	Adopted Budget	(II-E)	534,926.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	435,434.35
H.	Maximum Budget Limit	(II-H)	543,355.27
I.	Highest Budget Without a Vote	(II-I)	548,064.72
J.	Highest Budget	(II-J)	548,064.72
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	548,064.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		54,806.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		60,517.63
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	60,517.63	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		115,324.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		548,064.72
1.	BASE Budget Limit	(V-A1)	435,434.35	
2.	Over-BASE Budget	(V-A2)	112,630.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		227,084.05
1.	Direct State Aid Paid By State	(V-B1)	227,084.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,331.23
D.	At Risk Student	(V-D)		1,809.92
E.	Indian Education For All	(V-E)		502.11
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		480.69
H.	Special Education Allowable Cost Payment	(V-H)		9,449.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		811.20
1.	Actual Non-Levy Revenue	(V-J1)	811.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		182,730.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	136,581.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,149.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		435,434.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,630.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,630.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.25
U.	Over-BASE Mills	(V-U)		39.64
1.	District Property Tax Levy Mills	(V-U1)	39.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	548,064.72

Budget Uses

Expenditure Budget	0002	548,064.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	227,084.05
Quality Educator	3111	12,331.23
At Risk Student	3112	1,809.92
Indian Education For All	3113	502.11
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	9,449.46
Data For Achievement	3116	480.69
State - Guaranteed Tax Base Aid	3120	136,581.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	811.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,149.44		
Over-BASE Levy	1110(c)	112,630.37		
District Tax Levy			1110	158,779.81
Total Estimated Revenues to Fund Adopted Budget			0004	548,064.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	122,724.40
Add To Fund Balance	0003	12,275.60

Transportation Schedule Data

On-Schedule	0005	30,985.57
Contingency	0006	3,098.56
Over-Schedule	0011	100,915.87
Fund Balance for Budget	TFS48	87,465.78
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	60,465.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,042.06
State - On-Schedule Transportation Reimbursement	3210	17,042.07
District Tax Levy	1110	40,450.09
District Mills	999	14.24
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0269 Grass Range H S

Submit ID: 0269-13756711

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	214,799.12

Budget Uses

Expenditure Budget	0002	214,799.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	166,517.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	166,517.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,281.35
District Mills	999	16.99
Total Estimated Revenues to Fund Adopted Budget	0004	214,799.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022- 60 passenger	2022	48,802.23	9,760.45	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	9,191.40	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	16,376.10	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	31,674.20	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	55,200.00	9,200.00	9,200.00
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	27,287.15	4,961.30	4,961.30
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					48,281.35

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,109.70
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	16,109.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	48,890.30
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,980.18

Budget Uses

Expenditure Budget	0002	26,980.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,566.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,566.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	414.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,980.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0269 Grass Range H S

Submit ID: 0269-13756711

29 Flexibility Fund

Adopted Budget	0001	7,320.36

Budget Uses

Expenditure Budget	0002	7,320.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,618.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,618.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,701.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,320.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0269 Grass Range H S

Submit ID: 0269-13756711

61 Building Reserve Fund

Adopted Budget		0001	182,695.51

Budget Uses

Expenditure Budget		0002	182,695.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	155,105.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	155,105.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,672.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
Building Reserve Permissive Levy	1110(b)	3,418.00	
District Tax Levy		1110	13,918.00
District Mills		999	4.90
Building Reserve Voted Mills		0134	3.70
Building Reserve Permissive Mills		0135	1.20
Total Estimated Revenues to Fund Adopted Budget		0004	182,695.51

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	26,250.00	5,250.00	5,250.00
05/03/2023	52,500.00	10	612	0.00	5,250.00	5,250.00
Total						10,500.00

Budget Report
FY 2024

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-14468205

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7,302	N/A	181,467,410

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-14468205

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	53,211,034.30	5,389,923.10	10%	10.13%	0.00	37,996,280.10	15,214,754.20	83.84
10 Transportation	3,850,157.00	770,031.40	20%	20.00%	1,380,505.29	564,934.11	1,904,717.60	10.50
11 Bus Depreciation Reserve	52,425.41	0.00	N/A	0.00%	40,039.44	0.00	12,385.97	0.07
13 Tuition	2,355,558.52		N/A		0.00	0.00	2,355,558.52	12.98
14 Retirement	8,000,000.00	1,494,454.89	20%	18.68%	0.00	8,000,000.00		
17 Adult Education	537,204.00	188,021.40	35%	35.00%	155,014.84	0.00	382,189.16	2.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	616,694.04	0.00	N/A	0.00%	425,610.28	41,083.76	150,000.00	0.83
29 Flexibility	785,661.47	0.00	N/A	0.00%	692,139.33	93,522.14	0.00	0.00
61 Building Reserve	3,414,413.94	0.00	N/A	0.00%	2,587,393.94	387,115.74	439,904.26	2.42
Total of All Funds	72,823,148.68	7,842,430.79			5,280,703.12	47,082,935.85	20,459,509.71	112.75

50 Debt Service Tax Jurisdiction								
S17-0098	3,457,443.76	0.00	20-9-438	0.00%	184,150.43	0.00	3,273,293.33	18.04

Budget Report
FY 2024

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-14468205

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREAT FALLS K-6	5,715 *
M1	GREAT FALLS 7-8	1,587 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	20,945,452.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,025,092.17
D.	At Risk Student	(I-D)	379,449.24
E.	Indian Education For All	(I-E)	174,590.82
F.	American Indian Achievement Gap	(I-F)	281,060.00
G.	Data For Achievement	(I-G)	167,142.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,919,115.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	419,165.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7,382
B.	BASE Budget Limit	(II-B)	42,228,467.97
C.	Maximum Budget Limit	(II-C)	52,456,911.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,987,976.54
E.	Adopted Budget	(II-E)	52,251,443.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	43,200,363.71
H.	Maximum Budget Limit	(II-H)	53,723,399.65
I.	Highest Budget Without a Vote	(II-I)	53,211,034.30
J.	Highest Budget	(II-J)	53,723,399.65
K.	Highest Voted Amount	(II-K)	512,365.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	53,211,034.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,321,103.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		68,819.67
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	68,819.67	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,389,923.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		53,211,034.30
1.	BASE Budget Limit	(V-A1)	43,200,363.71	
2.	Over-BASE Budget	(V-A2)	10,010,670.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		20,945,452.03
1.	Direct State Aid Paid By State	(V-B1)	20,945,452.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,025,092.17
D.	At Risk Student	(V-D)		379,449.24
E.	Indian Education For All	(V-E)		174,590.82
F.	American Indian Achievement Gap	(V-F)		281,060.00
G.	Data For Achievement	(V-G)		167,142.78
H.	Special Education Allowable Cost Payment	(V-H)		1,919,115.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,731.94
1.	Actual Non-Levy Revenue	(V-J1)	9,731.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		17,298,729.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	12,071,952.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,226,777.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		43,200,363.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		22,694.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	22,694.05	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,987,976.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,010,670.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.04
	1. District Property Tax Levy Mills	(V-U1)	55.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-14468205

01 General Fund

Adopted Budget	0001	53,211,034.30

Budget Uses

Expenditure Budget	0002	53,211,034.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	20,945,452.03
Quality Educator	3111	2,025,092.17
At Risk Student	3112	379,449.24
Indian Education For All	3113	174,590.82
American Indian Achievement Gap	3114	281,060.00
State Special Education Allowable Cost Payment to Districts	3115	1,919,115.07
Data For Achievement	3116	167,142.78
State - Guaranteed Tax Base Aid	3120	12,071,952.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,731.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	20,209.71
Tuition from School Districts Within State	1320	2,484.34
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,226,777.66		
Over-BASE Levy	1110(c)	9,987,976.54		
District Tax Levy			1110	15,214,754.20
Total Estimated Revenues to Fund Adopted Budget			0004	53,211,034.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,850,157.00

Budget Uses

Expenditure Budget	0002	3,850,157.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	513,576.46
Contingency	0006	51,357.65
Over-Schedule	0011	3,285,222.89
Fund Balance for Budget	TFS48	2,150,536.69
Operating Reserve	0961	770,031.40
Unreserved Fund Balance Reappropriated	0970	1,380,505.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	282,467.05
State - On-Schedule Transportation Reimbursement	3210	282,467.06
District Tax Levy	1110	1,904,717.60
District Mills	999	10.50
Total Estimated Revenues to Fund Adopted Budget	0004	3,850,157.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-14468205

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	52,425.41

Budget Uses

Expenditure Budget	0002	52,425.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,039.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,039.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,385.97
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	52,425.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Sienna LE 3.5 L AWD	2021	23,353.44	9,341.38	4,670.69	4,670.69
2020 Sienna LE 3.5 L AWD	2020	16,457.00	9,874.20	3,291.40	3,291.40
2018 Sienna LE 3.5 L AWD	2018	22,119.38	22,119.40	4,423.88	4,423.88
Total					12,385.97

13 Tuition Fund

Adopted Budget	0001	2,355,558.52

Budget Uses

Expenditure Budget	0002	2,355,558.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,355,558.52
District Mills	999	12.98
Total Estimated Revenues to Fund Adopted Budget	0004	2,355,558.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-14468205

14 Retirement Fund

Adopted Budget	0001	8,000,000.00

Budget Uses

Expenditure Budget	0002	8,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,494,454.89
Operating Reserve	0961	1,494,454.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,000,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	537,204.00

Budget Uses

Expenditure Budget	0002	537,204.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	343,036.24
Operating Reserve	0961	188,021.40
Unreserved Fund Balance Reappropriated	0970	155,014.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	382,189.16
District Mills	999	2.11
Total Estimated Revenues to Fund Adopted Budget	0004	537,204.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	616,694.04

Budget Uses

Expenditure Budget	0002	616,694.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	425,610.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	425,610.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	41,083.76
District Tax Levy	1110	150,000.00
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	616,694.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade
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29 Flexibility Fund

Adopted Budget	0001	785,661.47

Budget Uses

Expenditure Budget	0002	785,661.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	692,139.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	692,139.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	93,522.14
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	785,661.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-14468205

50 Debt Service Fund

S17-0098

Taxable Value		181,467,410.00
Adopted Budget	0001	3,457,443.76

Budget Uses

Expenditure Budget	0002	3,457,443.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,150.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,150.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,273,293.33
Jurisdiction Mills	999	18.04
Total Estimated Revenues to Fund Adopted Budget	0004	3,457,443.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/21/2017	06/30/2037	34,675,000.00	26,185,000.00	1,460,000.00	1,168,800.00	400.00
Elementary Bond	03/29/2018	06/30/2038	11,235,000.00	8,830,000.00	450,000.00	377,843.76	400.00
Total Bond Requirements							3,457,443.76

Total Debt Service Requirements	0002	3,457,443.76

Budget Report
FY 2024
07 Cascade

Submit ID: 0098-14468205

0098 Great Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	3,414,413.94

Budget Uses

Expenditure Budget		0002	3,414,413.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,587,393.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,587,393.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	387,115.74
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	439,904.26	
District Tax Levy		1110	439,904.26
District Mills		999	2.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.42
Total Estimated Revenues to Fund Adopted Budget		0004	3,414,413.94

Budget Report
FY 2024

07 Cascade

0099 Great Falls H S

Submit ID: 0099-82983186

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	3,139	184,130,161

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
07 Cascade
0099 Great Falls H S

Submit ID: 0099-82983186

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	26,154,929.05	2,622,168.69	10%	10.03%	0.00	18,862,056.90	7,292,872.15	39.60
10 Transportation	1,785,425.14	357,085.03	20%	20.00%	66,496.89	216,796.99	1,502,131.26	8.16
11 Bus Depreciation Reserve	32,534.34	0.00	N/A	0.00%	24,657.91	0.00	7,876.43	0.04
13 Tuition	595,965.08		N/A		0.00	0.00	595,965.08	3.24
14 Retirement	4,500,000.00	900,000.00	20%	20.00%	1,422,813.57	3,077,186.43		
17 Adult Education	522,903.00	183,016.05	35%	35.00%	222,972.82	0.00	299,930.18	1.63
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	171,475.41	0.00	N/A	0.00%	75,845.89	20,629.52	75,000.00	0.41
29 Flexibility	582,507.68	0.00	N/A	0.00%	349,480.93	233,026.75	0.00	0.00
61 Building Reserve	1,098,316.10	0.00	N/A	0.00%	734,396.10	149,849.41	214,070.59	1.16
Total of All Funds	35,444,055.80	4,062,269.77			2,896,664.11	22,559,546.00	9,987,845.69	54.24

50 Debt Service **Tax Jurisdiction**								
S17-0099	4,142,481.26	0.00	20-9-438	0.00%	85,005.74	0.00	4,057,475.52	22.04

Budget Report
FY 2024

07 Cascade

0099 Great Falls H S

Submit ID: 0099-82983186

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GREAT FALLS HS 9-12 3,139

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	10,887,618.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	828,096.52
D.	At Risk Student	(I-D)	102,573.39
E.	Indian Education For All	(I-E)	75,053.49
F.	American Indian Achievement Gap	(I-F)	109,040.00
G.	Data For Achievement	(I-G)	71,851.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	728,606.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	384,858.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,172
B.	BASE Budget Limit	(II-B)	21,139,901.98
C.	Maximum Budget Limit	(II-C)	26,312,214.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,423,049.10
E.	Adopted Budget	(II-E)	25,595,800.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	21,692,334.22
H.	Maximum Budget Limit	(II-H)	26,920,768.91
I.	Highest Budget Without a Vote	(II-I)	26,154,929.05
J.	Highest Budget	(II-J)	26,920,768.91
K.	Highest Voted Amount	(II-K)	765,839.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	26,154,929.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,615,492.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,675.78
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,675.78	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,622,168.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		26,154,929.05
1.	BASE Budget Limit	(V-A1)	21,692,334.22	
2.	Over-BASE Budget	(V-A2)	4,462,594.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,887,618.11
1.	Direct State Aid Paid By State	(V-B1)	10,887,618.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		828,096.52
D.	At Risk Student	(V-D)		102,573.39
E.	Indian Education For All	(V-E)		75,053.49
F.	American Indian Achievement Gap	(V-F)		109,040.00
G.	Data For Achievement	(V-G)		71,851.71
H.	Special Education Allowable Cost Payment	(V-H)		728,606.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,583.80
1.	Actual Non-Levy Revenue	(V-J1)	23,583.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		8,865,910.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,996,087.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,869,823.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		21,692,334.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		39,545.73
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	39,545.73	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,423,049.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,462,594.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.58
U.	Over-BASE Mills	(V-U)		24.02
1.	District Property Tax Levy Mills	(V-U1)	24.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
07 Cascade

0099 Great Falls H S

Submit ID: 0099-82983186

01 General Fund

Adopted Budget	0001	26,154,929.05

Budget Uses

Expenditure Budget	0002	26,154,929.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,887,618.11
Quality Educator	3111	828,096.52
At Risk Student	3112	102,573.39
Indian Education For All	3113	75,053.49
American Indian Achievement Gap	3114	109,040.00
State Special Education Allowable Cost Payment to Districts	3115	728,606.51
Data For Achievement	3116	71,851.71
State - Guaranteed Tax Base Aid	3120	5,996,087.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,431.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	10,151.89
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	28,395.04
Tuition from School Districts Within State	1320	11,150.69
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,869,823.05		
Over-BASE Levy	1110(c)	4,423,049.10		
District Tax Levy			1110	7,292,872.15
Total Estimated Revenues to Fund Adopted Budget			0004	26,154,929.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,785,425.14

Budget Uses

Expenditure Budget	0002	1,785,425.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	197,088.17
Contingency	0006	19,708.82
Over-Schedule	0011	1,568,628.15
Fund Balance for Budget	TFS48	423,581.92
Operating Reserve	0961	357,085.03
Unreserved Fund Balance Reappropriated	0970	66,496.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	108,398.49
State - On-Schedule Transportation Reimbursement	3210	108,398.50
District Tax Levy	1110	1,502,131.26
District Mills	999	8.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,785,425.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	32,534.34

Budget Uses

Expenditure Budget	0002	32,534.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,657.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,657.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,876.43
District Mills	999	0.04
Total Estimated Revenues to Fund Adopted Budget	0004	32,534.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 SIENNA LE 3.5L AWD	2021	12,030.56	4,812.22	2,406.11	2,406.11
2020 Sienna LE 3.5L AWD	2020	16,457.00	9,874.20	3,291.40	3,291.40
2018 SIENNA LE 3.5L AWD	2018	10,894.62	10,894.60	2,178.92	2,178.92
Total					7,876.43

13 Tuition Fund

Adopted Budget	0001	595,965.08

Budget Uses

Expenditure Budget	0002	595,965.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	595,965.08
District Mills	999	3.24
Total Estimated Revenues to Fund Adopted Budget	0004	595,965.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,500,000.00

Budget Uses

Expenditure Budget	0002	4,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,322,813.57
Operating Reserve	0961	900,000.00
Unreserved Fund Balance Reappropriated	0970	1,422,813.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,077,186.43
Total Estimated Revenues to Fund Adopted Budget	0004	4,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	522,903.00

Budget Uses

Expenditure Budget	0002	522,903.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	405,988.87
Operating Reserve	0961	183,016.05
Unreserved Fund Balance Reappropriated	0970	222,972.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	299,930.18
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	522,903.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	171,475.41

Budget Uses

Expenditure Budget	0002	171,475.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,845.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,845.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,629.52
District Tax Levy	1110	75,000.00
District Mills	999	0.41
Total Estimated Revenues to Fund Adopted Budget	0004	171,475.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	582,507.68

Budget Uses

Expenditure Budget	0002	582,507.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	349,480.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	349,480.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	233,026.75
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	582,507.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

0099 Great Falls H S

Submit ID: 0099-82983186

50 Debt Service Fund
S17-0099

Taxable Value		184,130,161.00
Adopted Budget	0001	4,142,481.26

Budget Uses

Expenditure Budget	0002	4,142,481.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,005.74
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,005.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,057,475.52
Jurisdiction Mills	999	22.04
Total Estimated Revenues to Fund Adopted Budget	0004	4,142,481.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	02/21/2017	06/30/2037	24,035,000.00	17,995,000.00	1,015,000.00	785,431.26	400.00
High School Bond	03/29/2018	06/30/2038	28,920,000.00	23,200,000.00	1,125,000.00	1,216,250.00	400.00
Total Bond Requirements							4,142,481.26

Total Debt Service Requirements	0002	4,142,481.26

Budget Report
FY 2024
07 Cascade

0099 Great Falls H S

Submit ID: 0099-82983186

61 Building Reserve Fund

Adopted Budget		0001	1,098,316.10

Budget Uses

Expenditure Budget		0002	1,098,316.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	734,396.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	734,396.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	149,849.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	214,070.59	
District Tax Levy		1110	214,070.59
District Mills		999	1.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.16
Total Estimated Revenues to Fund Adopted Budget		0004	1,098,316.10

Budget Report
FY 2024

50 Teton

0900 Greenfield Elem

Submit ID: 0900-94919327

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 81	N/A	1,946,606

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Pearson

(Signature) (Date)

Chairperson, School Trustees: Merv Carper

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

0900 Greenfield Elem

Submit ID: 0900-94919327

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	728,852.56	72,885.26	10%	10.00%	9,206.83	557,406.85	162,238.88	83.35
10 Transportation	102,965.20	20,593.04	20%	20.00%	13,504.96	21,617.20	67,843.04	34.85
11 Bus Depreciation Reserve	83,145.17	0.00	N/A	0.00%	61,003.54	0.00	22,141.63	11.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	115,000.00	23,000.00	20%	20.00%	25,946.21	89,053.79		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,050.52	0.00	N/A	0.00%	1,464.58	585.94	0.00	0.00
29 Flexibility	563.40	0.00	N/A	0.00%	563.40	0.00	0.00	0.00
61 Building Reserve	99,798.62	0.00	N/A	0.00%	74,681.00	19,944.33	5,173.29	2.66
Total of All Funds	1,132,375.47	116,478.30			186,370.52	688,608.11	257,396.84	132.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

0900 Greenfield Elem

Submit ID: 0900-94919327

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREENFIELD K-6	63 *
M1	GREENFIELD 7-8	18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	312,068.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,520.40
D.	At Risk Student	(I-D)	1,629.04
E.	Indian Education For All	(I-E)	1,936.71
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	1,854.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,719.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,906.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,479.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	92
B.	BASE Budget Limit	(II-B)	655,100.24
C.	Maximum Budget Limit	(II-C)	814,601.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,724.10
E.	Adopted Budget	(II-E)	767,824.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	616,128.46
H.	Maximum Budget Limit	(II-H)	765,132.46
I.	Highest Budget Without a Vote	(II-I)	728,852.56
J.	Highest Budget	(II-J)	771,716.31
K.	Highest Voted Amount	(II-K)	42,863.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	728,852.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		72,885.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,206.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,206.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,092.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		728,852.56
1.	BASE Budget Limit	(V-A1)	616,128.46	
2.	Over-BASE Budget	(V-A2)	112,724.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		312,068.99
1.	Direct State Aid Paid By State	(V-B1)	312,068.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,520.40
D.	At Risk Student	(V-D)		1,629.04
E.	Indian Education For All	(V-E)		1,936.71
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		1,854.09
H.	Special Education Allowable Cost Payment	(V-H)		11,719.96
I.	Remaining Fund Balance Available	(V-I)		9,206.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,706.90
1.	Actual Non-Levy Revenue	(V-J1)	3,706.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		239,780.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	190,265.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,514.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		616,128.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,724.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,724.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.91
1.	District Property Tax Levy Mills	(V-U1)	57.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

0900 Greenfield Elem

Submit ID: 0900-94919327

01 General Fund

Adopted Budget	0001	728,852.56

Budget Uses

Expenditure Budget	0002	728,852.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,206.83
Direct State Aid	3110	312,068.99
Quality Educator	3111	33,520.40
At Risk Student	3112	1,629.04
Indian Education For All	3113	1,936.71
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	11,719.96
Data For Achievement	3116	1,854.09
State - Guaranteed Tax Base Aid	3120	190,265.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,531.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	175.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,514.78		
Over-BASE Levy	1110(c)	112,724.10		
District Tax Levy			1110	162,238.88
Total Estimated Revenues to Fund Adopted Budget			0004	728,852.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	102,965.20

Budget Uses

Expenditure Budget	0002	102,965.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,652.00
Contingency	0006	1,965.20
Over-Schedule	0011	81,348.00
Fund Balance for Budget	TFS48	34,098.00
Operating Reserve	0961	20,593.04
Unreserved Fund Balance Reappropriated	0970	13,504.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,808.60
State - On-Schedule Transportation Reimbursement	3210	10,808.60
District Tax Levy	1110	67,843.04
District Mills	999	34.85
Total Estimated Revenues to Fund Adopted Budget	0004	102,965.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	83,145.17

Budget Uses

Expenditure Budget	0002	83,145.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,003.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,003.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,141.63
District Mills	999	11.37
Total Estimated Revenues to Fund Adopted Budget	0004	83,145.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas	2024	116,135.00	0.00	23,227.00	10,516.88
2018 Thomas	2018	92,998.00	32,500.00	18,599.60	11,624.75
2010 BLUEBIRD VISION	2010	79,740.00	119,610.00	N/A	NA
Total					22,141.63

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
50 Teton

0900 Greenfield Elem

Submit ID: 0900-94919327

14 Retirement Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,946.21
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	25,946.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	89,053.79
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,050.52

Budget Uses

Expenditure Budget	0002	2,050.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,464.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,464.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	585.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,050.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0900 Greenfield Elem

Submit ID: 0900-94919327

29 Flexibility Fund

Adopted Budget	0001	563.40

Budget Uses

Expenditure Budget	0002	563.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	563.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	563.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	563.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0900 Greenfield Elem

Submit ID: 0900-94919327

61 Building Reserve Fund

Adopted Budget		0001	99,798.62

Budget Uses

Expenditure Budget		0002	99,798.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	74,681.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	74,681.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,944.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,173.29	
District Tax Levy		1110	5,173.29
District Mills		999	2.66
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.66
Total Estimated Revenues to Fund Adopted Budget		0004	99,798.62

Budget Report
FY 2024

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-53191778

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	2,124,480

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Heinemann

(Signature) (Date)

Chairperson, School Trustees: Cindy Bainter

(Signature) (Date)

County Superintendent: Callie Rech

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-53191778

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	122,027.59	12,202.76	10%	10.00%	16,583.76	59,849.47	45,594.36	21.46
10 Transportation	1,639.24	0.00	20%	0.00%	1,639.24	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	0.00	20%	0.00%	4,176.22	7,823.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,242.76	0.00	N/A	0.00%	14,151.28	91.48	0.00	0.00
29 Flexibility	14,784.40	0.00	N/A	0.00%	14,784.40	0.00	0.00	0.00
61 Building Reserve	73,155.13	0.00	N/A	0.00%	73,155.13	0.00	0.00	0.00
Total of All Funds	237,849.12	12,202.76			124,490.03	67,764.73	45,594.36	21.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-53191778

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GREYCLIFF K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,745.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	4,221.37
E.	Indian Education For All	(I-E)	167.37
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	160.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,623.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	308.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	97,345.69
C.	Maximum Budget Limit	(II-C)	121,579.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,833.43
E.	Adopted Budget	(II-E)	123,179.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	96,194.16
H.	Maximum Budget Limit	(II-H)	118,291.05
I.	Highest Budget Without a Vote	(II-I)	122,027.59
J.	Highest Budget	(II-J)	124,458.23
K.	Highest Voted Amount	(II-K)	2,430.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	122,027.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,202.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,583.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,583.76	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,786.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		122,027.59
1.	BASE Budget Limit	(V-A1)	96,194.16	
2.	Over-BASE Budget	(V-A2)	25,833.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,745.95
1.	Direct State Aid Paid By State	(V-B1)	44,745.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		4,221.37
E.	Indian Education For All	(V-E)		167.37
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		160.23
H.	Special Education Allowable Cost Payment	(V-H)		5,623.99
I.	Remaining Fund Balance Available	(V-I)		16,583.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,364.56
1.	Actual Non-Levy Revenue	(V-J1)	1,364.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		19,760.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,760.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		96,194.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,833.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,833.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.16
1.	District Property Tax Levy Mills	(V-U1)	12.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	122,027.59

Budget Uses

Expenditure Budget	0002	122,027.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,583.76
Direct State Aid	3110	44,745.95
Quality Educator	3111	3,566.00
At Risk Student	3112	4,221.37
Indian Education For All	3113	167.37
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,623.99
Data For Achievement	3116	160.23
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,364.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,760.93		
Over-BASE Levy	1110(c)	25,833.43		
District Tax Levy			1110	45,594.36
Total Estimated Revenues to Fund Adopted Budget			0004	122,027.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,639.24

Budget Uses

Expenditure Budget	0002	1,639.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,639.24
Fund Balance for Budget	TFS48	1,639.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,639.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,639.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,176.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,176.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,823.78
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,242.76

Budget Uses

Expenditure Budget	0002	14,242.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,151.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,151.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	91.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,242.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-53191778

29 Flexibility Fund

Adopted Budget	0001	14,784.40

Budget Uses

Expenditure Budget	0002	14,784.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,784.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,784.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,784.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-53191778

61 Building Reserve Fund

Adopted Budget		0001	73,155.13

Budget Uses

Expenditure Budget		0002	73,155.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	73,155.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	73,155.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	73,155.13

Budget Report
FY 2024

20 Granite

0418 Hall Elem

Submit ID: 0418-00678621

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	23	N/A	1,367,385

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nancy Radtke

(Signature) (Date)

Chairperson, School Trustees: Dawn Hauptman

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

20 Granite

0418 Hall Elem

Submit ID: 0418-00678621

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	200,358.12	20,696.59	10%	10.33%	0.00	138,185.20	62,172.92	45.47
10 Transportation	498.68	99.74	20%	20.00%	398.94	99.74	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	31,000.00	6,200.00	20%	20.00%	6,757.80	24,242.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	168.69	1,336.77	N/A	792.44%	0.00	168.69	0.00	0.00
29 Flexibility	481.61	0.00	N/A	0.00%	481.61	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	232,507.10	28,333.10			7,638.35	162,695.83	62,172.92	45.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

20 Granite

0418 Hall Elem

Submit ID: 0418-00678621

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HALL K-8 23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	88,516.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,313.87
D.	At Risk Student	(I-D)	1,493.74
E.	Indian Education For All	(I-E)	549.93
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	526.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,148.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,182.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,146.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	164,448.31
C.	Maximum Budget Limit	(II-C)	203,385.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,974.36
E.	Adopted Budget	(II-E)	187,422.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	177,383.76
H.	Maximum Budget Limit	(II-H)	221,386.83
I.	Highest Budget Without a Vote	(II-I)	200,358.12
J.	Highest Budget	(II-J)	221,386.83
K.	Highest Voted Amount	(II-K)	21,028.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	200,358.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,035.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		660.78
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	660.78	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,696.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		200,358.12
1.	BASE Budget Limit	(V-A1)	177,383.76	
2.	Over-BASE Budget	(V-A2)	22,974.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		88,516.91
1.	Direct State Aid Paid By State	(V-B1)	88,516.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,313.87
D.	At Risk Student	(V-D)		1,493.74
E.	Indian Education For All	(V-E)		549.93
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		526.47
H.	Special Education Allowable Cost Payment	(V-H)		6,148.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		780.35
1.	Actual Non-Levy Revenue	(V-J1)	780.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		72,054.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	32,855.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,198.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		177,383.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,974.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,974.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.80
1.	District Property Tax Levy Mills	(V-U1)	16.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

20 Granite

0418 Hall Elem

Submit ID: 0418-00678621

01 General Fund

Adopted Budget	0001	200,358.12

Budget Uses

Expenditure Budget	0002	199,697.34
Add To Fund Balance	0003	660.78
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	88,516.91
Quality Educator	3111	7,313.87
At Risk Student	3112	1,493.74
Indian Education For All	3113	549.93
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,148.11
Data For Achievement	3116	526.47
State - Guaranteed Tax Base Aid	3120	32,855.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	583.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	196.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,198.56		
Over-BASE Levy	1110(c)	22,974.36		
District Tax Levy			1110	62,172.92
Total Estimated Revenues to Fund Adopted Budget			0004	200,358.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

20 Granite

0418 Hall Elem

Submit ID: 0418-00678621

10 Transportation Fund

Adopted Budget	0001	498.68

Budget Uses

Expenditure Budget	0002	498.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	498.68
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	498.68
Operating Reserve	0961	99.74
Unreserved Fund Balance Reappropriated	0970	398.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	99.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	498.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

0418 Hall Elem

Submit ID: 0418-00678621

14 Retirement Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,957.80
Operating Reserve	0961	6,200.00
Unreserved Fund Balance Reappropriated	0970	6,757.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,242.20
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	168.69

Budget Uses

Expenditure Budget	0002	168.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,336.77
Operating Reserve	0961	1,336.77
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	168.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	168.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	481.61

Budget Uses

Expenditure Budget	0002	481.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	481.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	481.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	481.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

0418 Hall Elem

Submit ID: 0418-00678621

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0735-66645672

0735 Hamilton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,143	578	38,997,249

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cathy Binando

(Signature) (Date)

Chairperson, School Trustees: Patrick Hanley

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Submit ID: 0735-66645672

0735 Hamilton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,653,810.19	1,091,175.01	10%	8.62%	0.00	9,303,503.71	3,350,306.48	85.90
10 Transportation	1,522,440.00	261,768.00	20%	17.19%	0.00	187,000.00	1,335,440.00	34.24
11 Bus Depreciation Reserve	220,941.49	0.00	N/A	0.00%	85,519.83	0.00	135,421.66	3.47
13 Tuition	356,605.60		N/A		19,829.09	0.00	336,776.51	8.64
14 Retirement	1,934,100.00	386,820.00	20%	20.00%	224,533.82	1,709,566.18		
17 Adult Education	109,898.84	26,250.00	35%	23.89%	11,398.04	0.00	98,500.80	2.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,993.96	0.00	N/A	0.00%	1,494.53	10,499.43	0.00	0.00
29 Flexibility	328,753.98	0.00	N/A	0.00%	36,584.97	188,009.01	104,160.00	2.67
61 Building Reserve	211,547.77	0.00	N/A	0.00%	377.77	95,000.00	116,170.00	2.98
Total of All Funds	17,350,091.83	1,766,013.01			379,738.05	11,493,578.33	5,476,775.45	140.43

50 Debt Service **Tax Jurisdiction**								
0735	752,012.50	250,000.00	20-9-438	33.24%	67,322.43	0.00	684,690.07	17.56

Budget Report
FY 2024

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0735 Hamilton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAMILTON K-6	889
M1	HAMILTON 7-8	254
H1	HAMILTON HS 9-12	578

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,531,463.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	494,140.62
D.	At Risk Student	(I-D)	58,809.00
E.	Indian Education For All	(I-E)	41,149.11
F.	American Indian Achievement Gap	(I-F)	11,750.00
G.	Data For Achievement	(I-G)	39,393.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	353,854.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	56,716.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	71,403.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,647
B.	BASE Budget Limit	(II-B)	10,332,119.65
C.	Maximum Budget Limit	(II-C)	12,846,848.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,892,718.39
E.	Adopted Budget	(II-E)	12,224,838.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	11,040,350.19
H.	Maximum Budget Limit	(II-H)	13,727,590.84
I.	Highest Budget Without a Vote	(II-I)	12,653,810.19
J.	Highest Budget	(II-J)	13,727,590.84
K.	Highest Voted Amount	(II-K)	1,073,780.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,653,810.19

Budget Report
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0735 Hamilton K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,091,175.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,091,175.01

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	235,012.23	118,842.58	353,854.81
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	94,004.89	47,537.03	141,541.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	243,314.00	343,483.00	586,797.00
F.	100% Of Per Student Entitlement	7,339,698.30	4,448,143.50	11,787,841.80
		7,583,012.30	4,791,626.50	12,374,638.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,676,803.34	1,691,444.16	4,368,247.50
H.	Special Education in BASE@40%	94,004.89	47,537.03	141,541.92
I.	Subsidized BASE Amount	2,770,808.23	1,738,981.19	4,509,789.42
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,653,810.19
1.	BASE Budget Limit	(V-A1)	11,040,350.19	
2.	Over-BASE Budget	(V-A2)	1,613,460.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,531,463.55
1.	Direct State Aid Paid By State	(V-B1)	5,531,463.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		494,140.62
D.	At Risk Student	(V-D)		58,809.00
E.	Indian Education For All	(V-E)		41,149.11
F.	American Indian Achievement Gap	(V-F)		11,750.00
G.	Data For Achievement	(V-G)		39,393.69

H.	Special Education Allowable Cost Payment	(V-H)		353,854.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,149.89
1.	Actual Non-Levy Revenue	(V-J1)	14,149.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,495,639.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,758,793.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,736,846.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		11,040,350.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,613,460.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,613,460.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.65
T.	BASE Mills - High School	(V-T)		15.88
U.	Over-BASE Mills	(V-U)		41.37
1.	District Property Tax Levy Mills	(V-U1)	41.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		85.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

41 Ravalli

Submit ID: 0735-66645672

0735 Hamilton K-12 Schools

01 General Fund

Adopted Budget	0001	12,653,810.19

Budget Uses

Expenditure Budget	0002	12,653,810.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,531,463.55
Quality Educator	3111	494,140.62
At Risk Student	3112	58,809.00
Indian Education For All	3113	41,149.11
American Indian Achievement Gap	3114	11,750.00
State Special Education Allowable Cost Payment to Districts	3115	353,854.81
Data For Achievement	3116	39,393.69
State - Guaranteed Tax Base Aid	3120	2,758,793.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,003.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	146.26
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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0735 Hamilton K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,736,846.48		
Over-BASE Levy	1110(c)	1,613,460.00		
District Tax Levy			1110	3,350,306.48
Total Estimated Revenues to Fund Adopted Budget			0004	12,653,810.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

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0735 Hamilton K-12 Schools

10 Transportation Fund

Adopted Budget	0001	1,522,440.00

Budget Uses

Expenditure Budget	0002	1,522,440.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	170,000.00
Contingency	0006	17,000.00
Over-Schedule	0011	1,335,440.00
Fund Balance for Budget	TFS48	261,768.00
Operating Reserve	0961	261,768.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	93,500.00
State - On-Schedule Transportation Reimbursement	3210	93,500.00
District Tax Levy	1110	1,335,440.00
District Mills	999	34.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,522,440.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0735 Hamilton K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	220,941.49

Budget Uses

Expenditure Budget	0002	220,941.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,519.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,519.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	135,421.66
District Mills	999	3.47
Total Estimated Revenues to Fund Adopted Budget	0004	220,941.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 - Yellow - IC - #B003962	2022	146,227.16	100.00	29,245.43	29,245.43
2022 - Yellow - IC - #b003963	2022	146,227.16	100.00	29,245.43	29,245.43
Bus #59 - Transmission and Repairs	2017	17,409.58	10,645.76	3,481.92	3,481.92
2005 Ford Mid-Sized Bus	2016	65,017.61	39,410.56	13,003.52	13,003.52
1999 MCI - Bus #59	2014	133,226.79	106,981.44	26,645.36	26,645.36
2012 Blue Bird All American Converted Yellow Bus	2012	169,000.00	203,200.00	33,800.00	33,800.00
1998 MCI	2009	110,000.00	165,000.00	N/A	NA
2001 IC Amtran 84 Pass	2009	36,500.00	54,750.00	N/A	NA
2002 Thomas - Yellow Bus	2008	22,012.00	33,018.00	N/A	NA
Total					135,421.66

Budget Report
FY 2024

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0735 Hamilton K-12 Schools

13 Tuition Fund

Adopted Budget	0001	356,605.60

Budget Uses

Expenditure Budget	0002	356,605.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,829.09
Unreserved Fund Balance Reappropriated	0970	19,829.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	336,776.51
District Mills	999	8.64
Total Estimated Revenues to Fund Adopted Budget	0004	356,605.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0735 Hamilton K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,934,100.00

Budget Uses

Expenditure Budget	0002	1,934,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	611,353.82
Operating Reserve	0961	386,820.00
Unreserved Fund Balance Reappropriated	0970	224,533.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,709,566.18
Total Estimated Revenues to Fund Adopted Budget	0004	1,934,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	109,898.84

Budget Uses

Expenditure Budget	0002	109,898.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,648.04
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	11,398.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	98,500.80
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	109,898.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0735-66645672

0735 Hamilton K-12 Schools

28 Technology Fund

Adopted Budget	0001	11,993.96

Budget Uses

Expenditure Budget	0002	11,993.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,494.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,494.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,499.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,993.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	328,753.98

Budget Uses

Expenditure Budget	0002	328,753.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,584.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,584.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	104,160.00
State - Advanced Opportunity Aid	3770	83,849.01
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	104,160.00
District Mills	999	2.67
Total Estimated Revenues to Fund Adopted Budget	0004	328,753.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0735-66645672

0735 Hamilton K-12 Schools

50 Debt Service Fund

0735

Taxable Value		38,997,249.00
Adopted Budget	0001	752,012.50

Budget Uses

Expenditure Budget	0002	752,012.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	317,322.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	67,322.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	684,690.07
Jurisdiction Mills	999	17.56
Total Estimated Revenues to Fund Adopted Budget	0004	752,012.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	09/28/2017	06/30/2038	3,666,000.00	2,870,000.00	160,000.00	111,260.00	250.00
Elementary Bond	09/28/2017	06/30/2038	5,499,000.00	4,305,000.00	240,000.00	166,890.00	250.00
High School Bond	05/24/2018	06/30/2038	234,000.00	180,000.00	10,000.00	7,145.00	250.00
Elementary Bond	05/28/2018	06/30/2038	351,000.00	270,000.00	15,000.00	10,717.50	250.00
Total Bond Requirements							722,012.50

SIDs

Issue Type	Amount
High School	30,000.00
Total SID Requirements	30,000.00

Total Debt Service Requirements	0002	752,012.50

Budget Report
FY 2024

41 Ravalli

Submit ID: 0735-66645672

0735 Hamilton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	211,547.77

Budget Uses

Expenditure Budget		0002	211,547.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	377.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	377.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	95,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	116,170.00	
District Tax Levy		1110	116,170.00
District Mills		999	2.98
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.98
Total Estimated Revenues to Fund Adopted Budget		0004	211,547.77

Budget Report
FY 2024

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-62749214

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,285	N/A	15,133,733

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-62749214

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,227,546.31	835,728.37	10%	9.06%	0.00	7,758,082.98	1,469,463.33	97.12
10 Transportation	1,200,000.00	199,935.92	20%	16.66%	0.00	466,833.86	733,166.14	48.45
11 Bus Depreciation Reserve	962,851.34	0.00	N/A	0.00%	879,562.44	1,500.00	81,788.90	5.40
13 Tuition	70,000.00		N/A		388.29	0.00	69,611.71	4.60
14 Retirement	1,750,000.00	350,000.00	20%	20.00%	240,694.08	1,509,305.92		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	10,528.35	0.00	4,471.65	0.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	152,950.08	0.00	N/A	0.00%	145,152.21	7,797.87	0.00	0.00
29 Flexibility	75,131.35	0.00	N/A	0.00%	75,131.35	0.00	0.00	0.00
61 Building Reserve	844,555.80	0.00	N/A	0.00%	683,035.80	115,073.92	46,446.08	3.07
Total of All Funds	14,298,034.88	1,390,914.29			2,034,492.52	9,858,594.55	2,404,947.81	158.94

50 Debt Service **Tax Jurisdiction**								
0023	106,536.18	0.00	20-9-438	0.00%	55,061.29	92,247.82	0.00	0.00

Budget Report
FY 2024

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-62749214

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARDIN K-6	957 *
E3	FORT SMITH K-6	25 *
M1	HARDIN 7-8	303 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,836,614.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	506,443.32
D.	At Risk Student	(I-D)	172,767.74
E.	Indian Education For All	(I-E)	30,724.35
F.	American Indian Achievement Gap	(I-F)	238,055.00
G.	Data For Achievement	(I-G)	29,413.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	254,133.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	92,084.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,332
B.	BASE Budget Limit	(II-B)	8,254,418.67
C.	Maximum Budget Limit	(II-C)	10,163,685.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,027,931.27
E.	Adopted Budget	(II-E)	9,282,349.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,199,615.04
H.	Maximum Budget Limit	(II-H)	10,068,701.28
I.	Highest Budget Without a Vote	(II-I)	9,227,546.31
J.	Highest Budget	(II-J)	10,068,701.28
K.	Highest Voted Amount	(II-K)	841,154.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,227,546.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		835,728.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		835,728.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,227,546.31
1.	BASE Budget Limit	(V-A1)	8,199,615.04	
2.	Over-BASE Budget	(V-A2)	1,027,931.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,836,614.10
1.	Direct State Aid Paid By State	(V-B1)	3,836,614.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		506,443.32
D.	At Risk Student	(V-D)		172,767.74
E.	Indian Education For All	(V-E)		30,724.35
F.	American Indian Achievement Gap	(V-F)		238,055.00
G.	Data For Achievement	(V-G)		29,413.65
H.	Special Education Allowable Cost Payment	(V-H)		254,133.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,078.06
1.	Actual Non-Levy Revenue	(V-J1)	1,078.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,130,384.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,688,852.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	441,532.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,199,615.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,027,931.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,027,931.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		67.92
1.	District Property Tax Levy Mills	(V-U1)	67.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		97.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-62749214

01 General Fund

Adopted Budget	0001	9,227,546.31

Budget Uses

Expenditure Budget	0002	9,227,546.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,836,614.10
Quality Educator	3111	506,443.32
At Risk Student	3112	172,767.74
Indian Education For All	3113	30,724.35
American Indian Achievement Gap	3114	238,055.00
State Special Education Allowable Cost Payment to Districts	3115	254,133.96
Data For Achievement	3116	29,413.65
State - Guaranteed Tax Base Aid	3120	2,688,852.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	504.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	573.11
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	441,532.06		
Over-BASE Levy	1110(c)	1,027,931.27		
District Tax Levy			1110	1,469,463.33
Total Estimated Revenues to Fund Adopted Budget			0004	9,227,546.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,200,000.00

Budget Uses

Expenditure Budget	0002	1,200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	424,394.42
Contingency	0006	42,439.44
Over-Schedule	0011	733,166.14
Fund Balance for Budget	TFS48	199,935.92
Operating Reserve	0961	199,935.92
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	233,416.93
State - On-Schedule Transportation Reimbursement	3210	233,416.93
District Tax Levy	1110	733,166.14
District Mills	999	48.45
Total Estimated Revenues to Fund Adopted Budget	0004	1,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	962,851.34

Budget Uses

Expenditure Budget	0002	962,851.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	879,562.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	879,562.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	81,788.90
District Mills	999	5.40
Total Estimated Revenues to Fund Adopted Budget	0004	962,851.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird All American	2021	87,187.00	34,874.80	17,437.40	17,437.40
2020 Thomas Bus (Bulldog)	2020	146,565.00	87,939.00	29,313.00	29,313.00
2020 Thomas Bus	2019	69,630.00	55,704.00	13,926.00	13,926.00
2018 Thomas 84 Passenger bus Modle 141YS	2017	105,562.50	126,675.00	21,112.50	21,112.50
2015 Thomas EFX 84-passenger #1	2015	74,645.25	111,967.88	N/A	NA
2015 Thomas EFX 84-passenger 22-4576B	2015	74,645.25	111,967.88	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2006 Bluebird All American	2011	69,500.00	104,250.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	83,027.50	124,541.25	N/A	NA
2011 Thomas bus - handicap - MVP-EF - 40-passenger	2010	101,819.00	152,728.50	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	60,456.67	90,685.01	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	58,333.33	87,500.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1999 IHC	2000	25,914.50	38,871.75	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
Total					81,788.90

Budget Report
FY 2024
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-62749214

13 Tuition Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	388.29
Unreserved Fund Balance Reappropriated	0970	388.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	69,611.71
District Mills	999	4.60
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,750,000.00

Budget Uses

Expenditure Budget	0002	1,750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	590,694.08
Operating Reserve	0961	350,000.00
Unreserved Fund Balance Reappropriated	0970	240,694.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,509,305.92
Total Estimated Revenues to Fund Adopted Budget	0004	1,750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,778.35
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	10,528.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,471.65
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	152,950.08

Budget Uses

Expenditure Budget	0002	152,950.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	145,152.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	145,152.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,797.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	152,950.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	75,131.35

Budget Uses

Expenditure Budget	0002	75,131.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,131.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,131.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,131.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-62749214

50 Debt Service Fund

0023

Taxable Value		14,900,911.00
Adopted Budget	0001	106,536.18

Budget Uses

Expenditure Budget	0002	106,536.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,632,103.29
Fund Balance In Sinking Fund	0960	2,577,042.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,061.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	92,247.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106,536.18
Estimated Revenues Exceeding Adopted Budget	0004a	40,772.93

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	3,171,750.00	592,537.84	105,986.18	0.00	550.00
Total Bond Requirements							106,536.18
Total Debt Service Requirements						0002	106,536.18

61 Building Reserve Fund

Adopted Budget		0001	844,555.80

Budget Uses

Expenditure Budget		0002	844,555.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	683,035.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	683,035.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	115,073.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,446.08	
District Tax Levy		1110	46,446.08
District Mills		999	3.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.07
Total Estimated Revenues to Fund Adopted Budget		0004	844,555.80

Budget Report
FY 2024

02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	525	18,786,597

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,435,162.53	521,715.53	10%	11.76%	65,071.93	3,733,441.02	636,649.58	33.90
10 Transportation	467,000.00	53,334.08	20%	11.42%	0.00	269,900.20	197,099.80	10.49
11 Bus Depreciation Reserve	1,447,239.80	0.00	N/A	0.00%	1,391,490.70	23,665.00	32,084.10	1.71
13 Tuition	70,000.00		N/A		159.86	17,502.00	52,338.14	2.79
14 Retirement	575,000.00	115,000.00	20%	20.00%	51,600.62	523,399.38		
17 Adult Education	57,000.00	0.00	35%	0.00%	17,282.61	8,649.00	31,068.39	1.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	194,085.91	0.00	N/A	0.00%	190,315.08	3,770.83	0.00	0.00
29 Flexibility	2,118,027.49	0.00	N/A	0.00%	2,118,027.49	0.00	0.00	0.00
61 Building Reserve	664,071.63	0.00	N/A	0.00%	573,932.63	66,828.98	23,310.02	1.24
Total of All Funds	10,027,587.36	690,049.61			4,407,880.92	4,647,156.41	972,550.03	51.78

50 Debt Service **Tax Jurisdiction**								
1189	357,923.33	0.00	20-9-438	0.00%	162,361.45	64,107.00	131,454.88	7.00

Budget Report
FY 2024

02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARDIN HS 9-12 525 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,962,646.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	122,638.31
D.	At Risk Student	(I-D)	57,153.48
E.	Indian Education For All	(I-E)	12,552.75
F.	American Indian Achievement Gap	(I-F)	99,640.00
G.	Data For Achievement	(I-G)	12,017.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	106,094.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	80,150.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	536
B.	BASE Budget Limit	(II-B)	3,957,098.10
C.	Maximum Budget Limit	(II-C)	4,893,393.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,989.75
E.	Adopted Budget	(II-E)	4,571,713.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	88%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,965,100.85
H.	Maximum Budget Limit	(II-H)	4,894,167.94
I.	Highest Budget Without a Vote	(II-I)	4,435,162.53
J.	Highest Budget	(II-J)	4,894,167.94
K.	Highest Voted Amount	(II-K)	459,005.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,435,162.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		443,516.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		78,199.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	78,199.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		65,071.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	65,071.93	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		586,787.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,435,162.53
1.	BASE Budget Limit	(V-A1)	3,965,100.85	
2.	Over-BASE Budget	(V-A2)	470,061.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,962,646.48
1.	Direct State Aid Paid By State	(V-B1)	1,962,646.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		122,638.31
D.	At Risk Student	(V-D)		57,153.48
E.	Indian Education For All	(V-E)		12,552.75
F.	American Indian Achievement Gap	(V-F)		99,640.00
G.	Data For Achievement	(V-G)		12,017.25
H.	Special Education Allowable Cost Payment	(V-H)		106,094.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		371,646.99
1.	Actual Non-Levy Revenue	(V-J1)	2,779.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	368,867.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,220,710.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	989,051.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	231,659.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,965,100.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		65,071.93
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	65,071.93	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,989.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		470,061.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.34
U.	Over-BASE Mills	(V-U)		21.56
1.	District Property Tax Levy Mills	(V-U1)	21.56	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

01 General Fund

Adopted Budget	0001	4,435,162.53

Budget Uses

Expenditure Budget	0002	4,435,162.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	65,071.93
Direct State Aid	3110	1,962,646.48
Quality Educator	3111	122,638.31
At Risk Student	3112	57,153.48
Indian Education For All	3113	12,552.75
American Indian Achievement Gap	3114	99,640.00
State Special Education Allowable Cost Payment to Districts	3115	106,094.76
Data For Achievement	3116	12,017.25
State - Guaranteed Tax Base Aid	3120	989,051.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,411.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,368.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	368,867.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	231,659.83		
Over-BASE Levy	1110(c)	404,989.75		
District Tax Levy			1110	636,649.58
Total Estimated Revenues to Fund Adopted Budget			0004	4,435,162.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	467,000.00

Budget Uses

Expenditure Budget	0002	467,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	149,620.18
Contingency	0006	14,962.02
Over-Schedule	0011	302,417.80
Fund Balance for Budget	TFS48	53,334.08
Operating Reserve	0961	53,334.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	105,318.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	82,291.10
State - On-Schedule Transportation Reimbursement	3210	82,291.10
District Tax Levy	1110	197,099.80
District Mills	999	10.49
Total Estimated Revenues to Fund Adopted Budget	0004	467,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,447,239.80

Budget Uses

Expenditure Budget	0002	1,447,239.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,391,490.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,391,490.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	21,165.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,084.10
District Mills	999	1.71
Total Estimated Revenues to Fund Adopted Budget	0004	1,447,239.80

Budget Report
FY 2024
02 Big Horn
1189 Hardin H S

Submit ID: 1189-26470250

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird All American	2021	29,063.00	11,625.20	5,812.60	5,812.60
2020 Thomas Bus (Bulldog)	2020	48,855.00	29,313.00	9,771.00	9,771.00
2013 Chevrolet 14 Passenger Express Cutaway Bus	2019	12,500.00	10,000.00	2,500.00	2,500.00
2020 Thomas Bus	2019	34,815.00	27,852.00	6,963.00	6,963.00
20418 Thomas 84 Passenger Bus Model 141YS	2017	35,187.50	35,187.50	7,037.50	7,037.50
2015 Thomas EFX 84-passenger 22-4576B	2015	24,881.75	37,322.63	N/A	NA
2015 Thomas EFX 84-passenger 22-4577B	2015	24,881.75	37,322.63	N/A	NA
2007 Prevost 55-passenger	2014	269,980.00	404,970.00	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	17,405.50	26,108.25	N/A	NA
56 Passenger Prevost Charter	2011	160,500.00	240,750.00	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	30,228.33	45,342.50	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	29,166.67	43,750.01	N/A	NA
1996 Prevost H345	2005	140,000.00	210,000.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
1999 IHC	1999	25,914.50	38,871.75	N/A	NA
Total					32,084.10

Budget Report
FY 2024

02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

13 Tuition Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159.86
Unreserved Fund Balance Reappropriated	0970	159.86

Estimated Funding Sources

Coal Gross Proceeds	1123	17,502.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,338.14
District Mills	999	2.79
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,600.62
Operating Reserve	0961	115,000.00
Unreserved Fund Balance Reappropriated	0970	51,600.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	523,399.38
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	57,000.00

Budget Uses

Expenditure Budget	0002	57,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,282.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,282.61

Estimated Funding Sources

Coal Gross Proceeds	1123	8,649.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,068.39
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	57,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	194,085.91

Budget Uses

Expenditure Budget	0002	194,085.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	190,315.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	190,315.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,770.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	194,085.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn

1189 Hardin H S

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29 Flexibility Fund

Adopted Budget	0001	2,118,027.49

Budget Uses

Expenditure Budget	0002	2,118,027.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,118,027.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,118,027.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,118,027.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

50 Debt Service Fund

1189

Taxable Value		18,786,597.00
Adopted Budget	0001	357,923.33

Budget Uses

Expenditure Budget	0002	357,923.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,292,899.20
Fund Balance In Sinking Fund	0960	6,130,537.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,361.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	64,107.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	131,454.88
Jurisdiction Mills	999	7.00
Total Estimated Revenues to Fund Adopted Budget	0004	357,923.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	06/15/2011	06/15/2026	7,500,000.00	1,464,618.82	357,423.33	0.00	500.00
Total Bond Requirements							357,923.33
Total Debt Service Requirements						0002	357,923.33

Budget Report
FY 2024

02 Big Horn

1189 Hardin H S

Submit ID: 1189-26470250

61 Building Reserve Fund

Adopted Budget		0001	664,071.63

Budget Uses

Expenditure Budget		0002	664,071.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	573,932.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	573,932.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	16,179.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,649.98
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,310.02	
District Tax Levy		1110	23,310.02
District Mills		999	1.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.24
Total Estimated Revenues to Fund Adopted Budget		0004	664,071.63

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	489	N/A	3,972,280

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Messerly

(Signature) (Date)

Chairperson, School Trustees: Valerie Blackcrow

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,297,271.14	217,529.29	10%	6.60%	0.00	3,172,845.18	124,425.96	31.33
10 Transportation	232,000.00	46,400.00	20%	20.00%	98,875.67	100,124.03	33,000.30	8.31
11 Bus Depreciation Reserve	222,300.26	0.00	N/A	0.00%	125,530.14	500.00	96,270.12	24.24
13 Tuition	6,000.00		N/A		993.94	5.00	5,001.06	1.26
14 Retirement	690,000.00	138,000.00	20%	20.00%	94,662.33	595,337.67		
17 Adult Education	1,000.00	0.00	35%	0.00%	347.32	652.68	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,900.00	0.00	N/A	0.00%	10,645.88	3,254.12	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	129,746.74	0.00	N/A	0.00%	63,376.74	45,870.00	20,500.00	5.16
Total of All Funds	4,592,218.14	401,929.29			394,432.02	3,918,588.68	279,197.44	70.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLEM K-6	388
M1	HARLEM 7-8	101

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,491,226.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	154,750.14
D.	At Risk Student	(I-D)	43,745.41
E.	Indian Education For All	(I-E)	11,691.99
F.	American Indian Achievement Gap	(I-F)	107,395.00
G.	Data For Achievement	(I-G)	11,193.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	206,842.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,134.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,516.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	467
B.	BASE Budget Limit	(II-B)	3,137,267.32
C.	Maximum Budget Limit	(II-C)	3,906,299.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,137,267.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	80%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,297,271.14
H.	Maximum Budget Limit	(II-H)	4,057,277.49
I.	Highest Budget Without a Vote	(II-I)	3,297,271.14
J.	Highest Budget	(II-J)	4,057,277.49
K.	Highest Voted Amount	(II-K)	760,006.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,297,271.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		217,529.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		217,529.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,297,271.14
1.	BASE Budget Limit	(V-A1)	3,297,271.14	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,491,226.60
1.	Direct State Aid Paid By State	(V-B1)	1,491,226.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		154,750.14
D.	At Risk Student	(V-D)		43,745.41
E.	Indian Education For All	(V-E)		11,691.99
F.	American Indian Achievement Gap	(V-F)		107,395.00
G.	Data For Achievement	(V-G)		11,193.21
H.	Special Education Allowable Cost Payment	(V-H)		206,842.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,953.96
1.	Actual Non-Levy Revenue	(V-J1)	1,953.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,268,472.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,144,046.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	124,425.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,297,271.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

01 General Fund

Adopted Budget	0001	3,297,271.14

Budget Uses

Expenditure Budget	0002	3,297,271.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,491,226.60
Quality Educator	3111	154,750.14
At Risk Student	3112	43,745.41
Indian Education For All	3113	11,691.99
American Indian Achievement Gap	3114	107,395.00
State Special Education Allowable Cost Payment to Districts	3115	206,842.59
Data For Achievement	3116	11,193.21
State - Guaranteed Tax Base Aid	3120	1,144,046.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,953.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	124,425.96		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	124,425.96
Total Estimated Revenues to Fund Adopted Budget			0004	3,297,271.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	232,000.00

Budget Uses

Expenditure Budget	0002	232,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	90,885.48
Contingency	0006	9,088.55
Over-Schedule	0011	132,025.97
Fund Balance for Budget	TFS48	145,275.67
Operating Reserve	0961	46,400.00
Unreserved Fund Balance Reappropriated	0970	98,875.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,987.01
State - On-Schedule Transportation Reimbursement	3210	49,987.02
District Tax Levy	1110	33,000.30
District Mills	999	8.31
Total Estimated Revenues to Fund Adopted Budget	0004	232,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	222,300.26

Budget Uses

Expenditure Budget	0002	222,300.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,530.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,530.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	96,270.12
District Mills	999	24.24
Total Estimated Revenues to Fund Adopted Budget	0004	222,300.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BlueBird Vision 83 Pass Gas	2023	70,700.00	0.00	14,140.00	1,000.00
2022 Bluebird 84 Passenger Bus	2021	100,100.00	5,000.00	20,020.00	13,584.65
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	17,550.00	5,850.00	5,850.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	80,823.23	11,675.91	16,164.65	16,164.65
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	10,060.90	12,890.00	12,890.00
24-7647A 2016 Blue Bird Charter Conversion	2016	112,033.90	42,083.77	22,406.78	22,406.78
24-468 2016 Blue Bird 83 Pass Bus #3	2015	70,840.00	22,195.47	14,168.00	14,168.00
24-509 2007 Intl 71 Pass Bus #5	2007	53,530.21	62,612.31	10,706.04	10,706.04
Total					96,770.12

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

13 Tuition Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	993.94
Unreserved Fund Balance Reappropriated	0970	993.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,001.06
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

14 Retirement Fund

Adopted Budget	0001	690,000.00

Budget Uses

Expenditure Budget	0002	690,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	232,662.33
Operating Reserve	0961	138,000.00
Unreserved Fund Balance Reappropriated	0970	94,662.33

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	594,337.67
Total Estimated Revenues to Fund Adopted Budget	0004	690,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	347.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	347.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	647.68
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,900.00

Budget Uses

Expenditure Budget	0002	13,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,645.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,645.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	118.40
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,135.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0030 Harlem Elem

Submit ID: 0030-72257131

61 Building Reserve Fund

Adopted Budget		0001	129,746.74

Budget Uses

Expenditure Budget		0002	129,746.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	63,376.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	63,376.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,870.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,500.00	
District Tax Levy		1110	20,500.00
District Mills		999	5.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.16
Total Estimated Revenues to Fund Adopted Budget		0004	129,746.74

Budget Report
FY 2024

03 Blaine

0031 Harlem H S

Submit ID: 0031-31088099

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	172	4,667,084

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Messerly

(Signature) (Date)

Chairperson, School Trustees: Valerie Blackcrow

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0031 Harlem H S

Submit ID: 0031-31088099

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,569,520.35	146,375.34	10%	9.33%	0.00	1,495,592.78	73,927.57	15.84
10 Transportation	120,000.00	24,000.00	20%	20.00%	38,767.72	38,300.00	42,932.28	9.20
11 Bus Depreciation Reserve	100,500.00	0.00	N/A	0.00%	53,862.81	642.03	45,995.16	9.86
13 Tuition	10,000.00		N/A		790.39	10.00	9,199.61	1.97
14 Retirement	320,000.00	64,000.00	20%	20.00%	82,390.71	237,609.29		
17 Adult Education	1,000.00	0.00	35%	0.00%	270.33	729.67	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,100.00	0.00	N/A	0.00%	5,537.15	1,562.85	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	67,547.33	0.00	N/A	0.00%	32,747.33	24,000.00	10,800.00	2.31
Total of All Funds	2,195,667.68	234,375.34			214,366.44	1,798,446.62	182,854.62	39.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0031 Harlem H S

Submit ID: 0031-31088099

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARLEM HS 9-12 172 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	753,020.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,573.65
D.	At Risk Student	(I-D)	16,953.19
E.	Indian Education For All	(I-E)	4,112.52
F.	American Indian Achievement Gap	(I-F)	36,895.00
G.	Data For Achievement	(I-G)	3,937.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,307.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,326.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	34,579.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	180
B.	BASE Budget Limit	(II-B)	1,578,610.09
C.	Maximum Budget Limit	(II-C)	1,963,541.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,578,610.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,569,520.35
H.	Maximum Budget Limit	(II-H)	1,945,664.76
I.	Highest Budget Without a Vote	(II-I)	1,569,520.35
J.	Highest Budget	(II-J)	1,945,664.76
K.	Highest Voted Amount	(II-K)	376,144.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,569,520.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		146,375.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		146,375.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,569,520.35
1.	BASE Budget Limit	(V-A1)	1,569,520.35	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		753,020.67
1.	Direct State Aid Paid By State	(V-B1)	753,020.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,573.65
D.	At Risk Student	(V-D)		16,953.19
E.	Indian Education For All	(V-E)		4,112.52
F.	American Indian Achievement Gap	(V-F)		36,895.00
G.	Data For Achievement	(V-G)		3,937.08
H.	Special Education Allowable Cost Payment	(V-H)		64,307.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,062.03
1.	Actual Non-Levy Revenue	(V-J1)	2,062.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		621,658.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	547,731.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	73,927.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,569,520.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.84
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

0031 Harlem H S

Submit ID: 0031-31088099

01 General Fund

Adopted Budget	0001	1,569,520.35

Budget Uses

Expenditure Budget	0002	1,569,520.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	753,020.67
Quality Educator	3111	66,573.65
At Risk Student	3112	16,953.19
Indian Education For All	3113	4,112.52
American Indian Achievement Gap	3114	36,895.00
State Special Education Allowable Cost Payment to Districts	3115	64,307.28
Data For Achievement	3116	3,937.08
State - Guaranteed Tax Base Aid	3120	547,731.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,062.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	73,927.57		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	73,927.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,569,520.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,000.00
Contingency	0006	3,300.00
Over-Schedule	0011	83,700.00
Fund Balance for Budget	TFS48	62,767.72
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	38,767.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,150.00
State - On-Schedule Transportation Reimbursement	3210	18,150.00
District Tax Levy	1110	42,932.28
District Mills	999	9.20
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0031 Harlem H S

Submit ID: 0031-31088099

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	100,500.00

Budget Uses

Expenditure Budget	0002	100,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,862.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,862.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	642.03
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	45,995.16
District Mills	999	9.86
Total Estimated Revenues to Fund Adopted Budget	0004	100,500.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BlueBird Vision 83 Pass Gas	2023	52,800.00	0.00	10,560.00	1,000.00
2022 Bluebird 84 Passenger Bus	2021	42,900.00	225.22	8,580.00	1,000.00
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	5,850.00	5,850.00	5,850.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	30,852.82	6,170.56	6,170.56	879.97
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	1,000.00	12,890.00	12,890.00
24-7647A 2016 Blue Bird Charter Conversion	2016	69,426.10	3,000.00	13,885.22	13,885.22
24-468 2016 Blue Bird 83 Pass Bus #3	2015	55,660.00	4,000.00	11,132.00	11,132.00
24-509 2007 Intl 71 Pass Bus	2007	23,000.00	34,500.00	N/A	NA
Total					46,637.19

Budget Report
FY 2024
03 Blaine
0031 Harlem H S

Submit ID: 0031-31088099

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	790.39
Unreserved Fund Balance Reappropriated	0970	790.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,199.61
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0031 Harlem H S

Submit ID: 0031-31088099

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,390.71
Operating Reserve	0961	64,000.00
Unreserved Fund Balance Reappropriated	0970	82,390.71

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	236,609.29
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	270.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	270.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	724.67
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,100.00

Budget Uses

Expenditure Budget	0002	7,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,537.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,537.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	70.23
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,492.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0031 Harlem H S

Submit ID: 0031-31088099

61 Building Reserve Fund

Adopted Budget		0001	67,547.33

Budget Uses

Expenditure Budget		0002	67,547.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,747.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,747.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,800.00	
District Tax Levy		1110	10,800.00
District Mills		999	2.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.31
Total Estimated Revenues to Fund Adopted Budget		0004	67,547.33

Budget Report
FY 2024

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-68893904

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 210	72	14,426,977

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Andrea Keller

(Signature) (Date)

Chairperson, School Trustees: James Lane

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-68893904

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,903,113.90	311,974.45	10%	10.75%	0.00	1,633,022.27	1,270,091.63	88.05
10 Transportation	330,000.00	66,000.00	20%	20.00%	24,097.11	74,890.51	231,012.38	16.01
11 Bus Depreciation Reserve	499,519.72	0.00	N/A	0.00%	440,169.72	0.00	59,350.00	4.11
13 Tuition	149,153.60		N/A		311.72	0.00	148,841.88	10.32
14 Retirement	455,000.00	91,000.00	20%	20.00%	70,444.69	384,555.31		
17 Adult Education	45,000.00	15,750.00	35%	35.00%	24,440.42	800.00	19,759.58	1.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,595.62	4,312.86	N/A	9.67%	0.00	2,162.05	42,433.57	2.94
29 Flexibility	70,301.91	0.00	N/A	0.00%	70,301.91	0.00	0.00	0.00
61 Building Reserve	69,586.62	0.00	N/A	0.00%	7,796.63	13,335.08	48,454.91	3.36
Total of All Funds	4,566,271.37	489,037.31			637,562.20	2,108,765.22	1,819,943.95	126.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

54 Wheatland

Submit ID: 0946-68893904

0946 Harlowton K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLOWTON K-6	173 *
M1	HARLOWTON 7-8	37 *
H1	HARLOWTON HS 9-12	72

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,083,740.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	114,029.98
D.	At Risk Student	(I-D)	18,353.58
E.	Indian Education For All	(I-E)	6,742.62
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	6,454.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	129,726.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,723.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,712.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,040.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	289
B.	BASE Budget Limit	(II-B)	2,231,977.37
C.	Maximum Budget Limit	(II-C)	2,758,505.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	647,398.28
E.	Adopted Budget	(II-E)	2,879,375.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,273,442.07
H.	Maximum Budget Limit	(II-H)	2,808,544.51
I.	Highest Budget Without a Vote	(II-I)	2,903,113.90
J.	Highest Budget	(II-J)	2,903,113.90
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,903,113.90

Budget Report
FY 2024

54 Wheatland

Submit ID: 0946-68893904

0946 Harlowton K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		290,311.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		21,663.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	21,663.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		311,974.45

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	98,110.81	31,615.53	129,726.34
B.	Special Education RSBG to Coop	10,023.00	3,700.80	13,723.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	43,253.52	14,126.53	57,380.06

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,346,050.40	563,202.00	1,909,252.40
		1,517,789.40	906,685.00	2,424,474.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	535,779.66	320,059.81	855,839.46
H.	Special Education in BASE@40%	43,253.52	14,126.53	57,380.06
I.	Subsidized BASE Amount	579,033.18	334,186.34	913,219.52
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,903,113.90
1.	BASE Budget Limit	(V-A1)	2,273,442.07	
2.	Over-BASE Budget	(V-A2)	629,671.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,083,740.06
1.	Direct State Aid Paid By State	(V-B1)	1,083,740.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		114,029.98
D.	At Risk Student	(V-D)		18,353.58
E.	Indian Education For All	(V-E)		6,742.62
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		6,454.98

H.	Special Education Allowable Cost Payment	(V-H)		129,726.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,695.79
1.	Actual Non-Levy Revenue	(V-J1)	3,695.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		909,523.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,103.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	640,419.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,273,442.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		629,671.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		629,671.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.11
T.	BASE Mills - High School	(V-T)		17.29
U.	Over-BASE Mills	(V-U)		43.65
1.	District Property Tax Levy Mills	(V-U1)	43.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-68893904

01 General Fund

Adopted Budget	0001	2,903,113.90

Budget Uses

Expenditure Budget	0002	2,903,113.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,083,740.06
Quality Educator	3111	114,029.98
At Risk Student	3112	18,353.58
Indian Education For All	3113	6,742.62
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	129,726.34
Data For Achievement	3116	6,454.98
State - Guaranteed Tax Base Aid	3120	269,103.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,687.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,008.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	640,419.80		
Over-BASE Levy	1110(c)	629,671.83		
District Tax Levy			1110	1,270,091.63
Total Estimated Revenues to Fund Adopted Budget			0004	2,903,113.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,082.28
Contingency	0006	6,808.23
Over-Schedule	0011	255,109.49
Fund Balance for Budget	TFS48	90,097.11
Operating Reserve	0961	66,000.00
Unreserved Fund Balance Reappropriated	0970	24,097.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,445.25
State - On-Schedule Transportation Reimbursement	3210	37,445.26
District Tax Levy	1110	231,012.38
District Mills	999	16.01
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	499,519.72

Budget Uses

Expenditure Budget	0002	499,519.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	440,169.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	440,169.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,350.00
District Mills	999	4.11
Total Estimated Revenues to Fund Adopted Budget	0004	499,519.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird Cruiser #22	2022	160,750.00	32,150.00	32,150.00	32,150.00
2019 Bluebird bus #19	2018	136,000.00	108,800.00	27,200.00	27,200.00
2015 Bluebird bus #15	2014	128,750.00	193,125.00	N/A	NA
2012 Blue Bird bus #12	2012	129,200.00	193,800.00	N/A	NA
2009 Blue Bird cruiser	2009	139,000.00	208,500.00	N/A	NA
2005 Bluebird Bus #5	2005	69,500.00	104,250.00	N/A	NA
Total					59,350.00

13 Tuition Fund

Adopted Budget	0001	149,153.60

Budget Uses

Expenditure Budget	0002	149,153.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	311.72
Unreserved Fund Balance Reappropriated	0970	311.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	148,841.88
District Mills	999	10.32
Total Estimated Revenues to Fund Adopted Budget	0004	149,153.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	455,000.00

Budget Uses

Expenditure Budget	0002	455,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161,444.69
Operating Reserve	0961	91,000.00
Unreserved Fund Balance Reappropriated	0970	70,444.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	384,555.31
Total Estimated Revenues to Fund Adopted Budget	0004	455,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,190.42
Operating Reserve	0961	15,750.00
Unreserved Fund Balance Reappropriated	0970	24,440.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	800.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,759.58
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,595.62

Budget Uses

Expenditure Budget	0002	44,595.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,312.86
Operating Reserve	0961	4,312.86
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,162.05
District Tax Levy	1110	42,433.57
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	44,595.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	70,301.91

Budget Uses

Expenditure Budget	0002	70,301.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,301.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,301.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	70,301.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-68893904

61 Building Reserve Fund

Adopted Budget		0001	69,586.62

Budget Uses

Expenditure Budget		0002	69,586.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,796.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,796.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,335.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	48,454.91	
District Tax Levy		1110	48,454.91
District Mills		999	3.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.36
Total Estimated Revenues to Fund Adopted Budget		0004	69,586.62

Budget Report
FY 2024

28 Madison

Submit ID: 0543-55400458

0543 Harrison K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 67	* 32	4,076,243

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Doreen Young

(Signature) (Date)

Chairperson, School Trustees: Dustin Wagner

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

28 Madison

Submit ID: 0543-55400458

0543 Harrison K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,295,332.52	129,898.94	10%	10.03%	14,768.82	866,211.40	414,352.30	101.65
10 Transportation	175,000.00	35,000.00	20%	20.00%	104,433.34	38,190.02	32,376.64	7.94
11 Bus Depreciation Reserve	277,431.47	0.00	N/A	0.00%	240,479.05	0.00	36,952.42	9.07
13 Tuition	40,000.00		N/A		19,534.18	0.00	20,465.82	5.02
14 Retirement	192,000.00	37,000.00	20%	19.27%	17,618.86	174,381.14		
17 Adult Education	8,510.62	0.00	35%	0.00%	8,510.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,844.55	0.00	N/A	0.00%	4,849.89	994.66	5,000.00	1.23
29 Flexibility	7,141.67	0.00	N/A	0.00%	7,141.67	0.00	0.00	0.00
61 Building Reserve	231,704.09	0.00	N/A	0.00%	165,704.10	29,005.68	36,994.31	9.07
Total of All Funds	2,237,964.92	201,898.94			583,040.53	1,108,782.90	546,141.49	133.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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0543 Harrison K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARRISON K-6	51 *
M1	HARRISON 7-8	16 *
H1	HARRISON HS 9-12	32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	537,853.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,522.09
D.	At Risk Student	(I-D)	2,680.60
E.	Indian Education For All	(I-E)	2,367.09
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,266.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,649.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,883.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,990.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,462.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	1,024,763.62
C.	Maximum Budget Limit	(II-C)	1,274,195.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	249,431.90
E.	Adopted Budget	(II-E)	1,274,195.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,045,900.62
H.	Maximum Budget Limit	(II-H)	1,298,270.79
I.	Highest Budget Without a Vote	(II-I)	1,295,332.52
J.	Highest Budget	(II-J)	1,298,270.79
K.	Highest Voted Amount	(II-K)	2,938.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,295,332.52

Budget Report
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0543 Harrison K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		129,533.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		365.69
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	365.69	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,768.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,768.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		144,667.76

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	10,177.86	4,472.09	14,649.95
B.	Special Education RSBG to Coop	3,392.40	1,490.60	4,883.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,428.10	2,385.08	7,813.18

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	437,398.00	250,632.00	688,030.00
		609,137.00	594,115.00	1,203,252.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	215,025.36	209,722.60	424,747.96
H.	Special Education in BASE@40%	5,428.10	2,385.08	7,813.18
I.	Subsidized BASE Amount	220,453.46	212,107.68	432,561.14
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,295,332.52
1.	BASE Budget Limit	(V-A1)	1,045,900.62	
2.	Over-BASE Budget	(V-A2)	249,431.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		537,853.65
1.	Direct State Aid Paid By State	(V-B1)	537,853.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,522.09
D.	At Risk Student	(V-D)		2,680.60
E.	Indian Education For All	(V-E)		2,367.09
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,266.11

H.	Special Education Allowable Cost Payment	(V-H)		14,649.95
I.	Remaining Fund Balance Available	(V-I)		14,768.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,833.95
	1. Actual Non-Levy Revenue	(V-J1)	10,833.95	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		406,958.36
	1. State - Guaranteed Tax Base Aid	(V-L1)	242,037.96	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	164,920.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,045,900.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		249,431.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		249,431.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.73
T.	BASE Mills - High School	(V-T)		14.73
U.	Over-BASE Mills	(V-U)		61.19
	1. District Property Tax Levy Mills	(V-U1)	61.19	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

28 Madison

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0543 Harrison K-12 Schools

01 General Fund

Adopted Budget	0001	1,295,332.52

Budget Uses

Expenditure Budget	0002	1,295,332.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,768.82
Direct State Aid	3110	537,853.65
Quality Educator	3111	53,522.09
At Risk Student	3112	2,680.60
Indian Education For All	3113	2,367.09
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	14,649.95
Data For Achievement	3116	2,266.11
State - Guaranteed Tax Base Aid	3120	242,037.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,833.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	164,920.40		
Over-BASE Levy	1110(c)	249,431.90		
District Tax Levy			1110	414,352.30
Total Estimated Revenues to Fund Adopted Budget			0004	1,295,332.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,718.20
Contingency	0006	3,471.82
Over-Schedule	0011	136,809.98
Fund Balance for Budget	TFS48	139,433.34
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	104,433.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,095.01
State - On-Schedule Transportation Reimbursement	3210	19,095.01
District Tax Levy	1110	32,376.64
District Mills	999	7.94
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

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0543 Harrison K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	277,431.47

Budget Uses

Expenditure Budget	0002	277,431.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	240,479.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	240,479.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,952.42
District Mills	999	9.07
Total Estimated Revenues to Fund Adopted Budget	0004	277,431.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI Wildcat Bus	2023	6,000.00	0.00	1,200.00	0.00
2018 Thomas	2020	90,845.00	0.00	18,169.00	7,000.00
International	2020	30,500.00	16,300.00	6,100.00	4,100.00
International 2	2020	30,500.00	16,300.00	6,100.00	4,100.00
Ford Expedition	2019	30,176.00	24,140.80	6,035.20	6,035.20
Ford Expedition #2	2019	33,998.00	27,198.40	6,799.60	6,035.20
Toyota Sienna	2019	31,519.00	23,215.20	6,303.80	4,303.80
Toyota Sienna #2	2019	26,891.12	21,512.88	5,378.22	5,378.22
2015 Collins	2015	53,339.28	80,008.92	N/A	NA
International	2011	92,414.14	138,621.21	N/A	NA
Total					36,952.42

Budget Report
FY 2024
28 Madison

Submit ID: 0543-55400458

0543 Harrison K-12 Schools

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,534.18
Unreserved Fund Balance Reappropriated	0970	19,534.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,465.82
District Mills	999	5.02
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

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0543 Harrison K-12 Schools

14 Retirement Fund

Adopted Budget	0001	192,000.00

Budget Uses

Expenditure Budget	0002	192,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,618.86
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	17,618.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	174,381.14
Total Estimated Revenues to Fund Adopted Budget	0004	192,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,510.62

Budget Uses

Expenditure Budget	0002	8,510.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,510.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,510.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,510.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,844.55

Budget Uses

Expenditure Budget	0002	10,844.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,849.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,849.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	994.66
District Tax Levy	1110	5,000.00
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	10,844.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

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0543 Harrison K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	7,141.67

Budget Uses

Expenditure Budget	0002	7,141.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,141.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,141.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,141.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

Submit ID: 0543-55400458

0543 Harrison K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

Submit ID: 0543-55400458

0543 Harrison K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	231,704.09

Budget Uses

Expenditure Budget		0002	231,704.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	165,704.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	165,704.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,005.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	11,994.31	
District Tax Levy		1110	36,994.31
District Mills		999	9.07
Building Reserve Voted Mills		0134	6.13
Building Reserve Permissive Mills		0135	2.94
Total Estimated Revenues to Fund Adopted Budget		0004	231,704.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	375,000.00	15	612	175,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,239	N/A	25,311,614

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brad Moore

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,247,851.11	842,939.37	10%	9.11%	0.00	6,709,788.25	2,538,062.86	100.27
10 Transportation	565,837.18	29,226.60	20%	5.17%	0.00	144,417.04	421,420.14	16.65
11 Bus Depreciation Reserve	401,705.77	0.00	N/A	0.00%	142,103.45	0.00	259,602.32	10.26
13 Tuition	45,967.20		N/A		2,657.23	0.00	43,309.97	1.71
14 Retirement	1,339,720.00	267,944.00	20%	20.00%	17,165.29	1,322,554.71		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	136,872.07	0.00	N/A	0.00%	9,780.41	7,091.66	120,000.00	4.74
29 Flexibility	589,848.68	0.00	N/A	0.00%	573,637.22	16,211.46	0.00	0.00
61 Building Reserve	1,037,605.53	0.00	N/A	0.00%	884,665.53	95,227.63	57,712.37	2.28
Total of All Funds	13,365,407.54	1,140,109.97			1,630,009.13	8,295,290.75	3,440,107.66	135.91

50 Debt Service **Tax Jurisdiction**								
0427	363,100.00	0.00	20-9-438	0.00%	39,459.07	0.00	323,640.93	12.79

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAVRE K-6	969
M1	HAVRE 7-8	270

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,660,900.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	339,697.16
D.	At Risk Student	(I-D)	70,363.87
E.	Indian Education For All	(I-E)	29,624.49
F.	American Indian Achievement Gap	(I-F)	80,370.00
G.	Data For Achievement	(I-G)	28,360.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	254,750.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	76,005.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,254
B.	BASE Budget Limit	(II-B)	7,388,734.69
C.	Maximum Budget Limit	(II-C)	9,159,892.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,771,157.40
E.	Adopted Budget	(II-E)	9,159,892.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,457,013.98
H.	Maximum Budget Limit	(II-H)	9,247,851.11
I.	Highest Budget Without a Vote	(II-I)	9,228,171.38
J.	Highest Budget	(II-J)	9,247,851.11
K.	Highest Voted Amount	(II-K)	19,679.73
L.	Amount Approved on Ballot by Voters	(II-L)	19,679.73
M.	Adopted Budget	(II-M)	9,247,851.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		842,939.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		842,939.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,247,851.11
1.	BASE Budget Limit	(V-A1)	7,457,013.98	
2.	Over-BASE Budget	(V-A2)	1,790,837.13	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,660,900.19
1.	Direct State Aid Paid By State	(V-B1)	3,660,900.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		339,697.16
D.	At Risk Student	(V-D)		70,363.87
E.	Indian Education For All	(V-E)		29,624.49
F.	American Indian Achievement Gap	(V-F)		80,370.00
G.	Data For Achievement	(V-G)		28,360.71
H.	Special Education Allowable Cost Payment	(V-H)		254,750.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,053.44
1.	Actual Non-Levy Revenue	(V-J1)	2,053.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,990,893.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,243,667.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	747,225.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,457,013.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,790,837.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,790,837.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.75
1.	District Property Tax Levy Mills	(V-U1)	70.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

01 General Fund

Adopted Budget	0001	9,247,851.11

Budget Uses

Expenditure Budget	0002	9,247,851.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,660,900.19
Quality Educator	3111	339,697.16
At Risk Student	3112	70,363.87
Indian Education For All	3113	29,624.49
American Indian Achievement Gap	3114	80,370.00
State Special Education Allowable Cost Payment to Districts	3115	254,750.79
Data For Achievement	3116	28,360.71
State - Guaranteed Tax Base Aid	3120	2,243,667.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,053.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	747,225.73		
Over-BASE Levy	1110(c)	1,790,837.13		
District Tax Levy			1110	2,538,062.86
Total Estimated Revenues to Fund Adopted Budget			0004	9,247,851.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	565,837.18

Budget Uses

Expenditure Budget	0002	565,837.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	131,288.22
Contingency	0006	13,128.82
Over-Schedule	0011	421,420.14
Fund Balance for Budget	TFS48	29,226.60
Operating Reserve	0961	29,226.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	72,208.52
State - On-Schedule Transportation Reimbursement	3210	72,208.52
District Tax Levy	1110	421,420.14
District Mills	999	16.65
Total Estimated Revenues to Fund Adopted Budget	0004	565,837.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	401,705.77

Budget Uses

Expenditure Budget	0002	401,705.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,103.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,103.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	259,602.32
District Mills	999	10.26
Total Estimated Revenues to Fund Adopted Budget	0004	401,705.77

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #1 Lion Electric 8086	2023	245,714.78	0.00	49,142.96	49,142.96
Bus #10 Bluebird 8082	2023	69,250.00	0.00	13,850.00	13,850.00
Bus #21 Bluebird 8081	2023	69,250.00	0.00	13,850.00	13,850.00
Bus #25 Lion Electric 8120	2023	245,714.78	0.00	49,142.96	49,142.96
BUS # Replacement	2021	67,450.00	3,000.00	13,490.00	13,490.00
BUS# 20 Replacement	2021	67,450.00	6,745.00	13,490.00	13,490.00
Sped Bus Gas Fuel #3	2020	86,272.00	14,508.80	17,254.40	17,254.40
Blue Bird #7	2017	52,150.00	30,860.00	10,430.00	10,430.00
Blue Bird Bus #13	2017	52,150.00	30,860.00	10,430.00	10,430.00
BUS #30 MCI Coach	2015	140,435.00	39,261.00	28,087.00	28,087.00
BUS #12 MCI Coach	2014	56,450.00	32,870.00	11,290.00	11,290.00
BUS #15	2014	99,500.00	51,800.00	19,900.00	0.00
BUS #17	2014	98,750.00	5,000.00	19,750.00	0.00
BUS #23	2014	46,975.00	2,000.00	9,395.00	9,395.00
BUS #8	2014	98,750.00	34,500.00	19,750.00	19,750.00
BUS #17	2012	47,337.00	36,402.20	9,467.40	0.00
BUS #18	2012	47,337.00	38,402.20	9,467.40	0.00
BUS #24	2012	46,975.00	30,580.00	9,395.00	0.00
BUS #22	2010	46,000.00	53,000.00	9,200.00	0.00
BUS #5	2010	42,595.00	25,557.00	8,519.00	0.00
Bus #6 MCI Coach	2010	134,000.00	98,000.00	26,800.00	0.00
BUS #9	2009	92,800.00	132,920.00	18,560.00	0.00
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #2	2007	75,700.00	113,550.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #11	2005	60,564.00	90,846.00	N/A	NA
BUS - MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #19	2003	59,798.00	89,697.00	N/A	NA
Total					259,602.32

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

13 Tuition Fund

Adopted Budget	0001	45,967.20

Budget Uses

Expenditure Budget	0002	45,967.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,657.23
Unreserved Fund Balance Reappropriated	0970	2,657.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,309.97
District Mills	999	1.71
Total Estimated Revenues to Fund Adopted Budget	0004	45,967.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

14 Retirement Fund

Adopted Budget	0001	1,339,720.00

Budget Uses

Expenditure Budget	0002	1,339,720.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	285,109.29
Operating Reserve	0961	267,944.00
Unreserved Fund Balance Reappropriated	0970	17,165.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,322,554.71
Total Estimated Revenues to Fund Adopted Budget	0004	1,339,720.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	136,872.07

Budget Uses

Expenditure Budget	0002	136,872.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,780.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,780.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,091.66
District Tax Levy	1110	120,000.00
District Mills	999	4.74
Total Estimated Revenues to Fund Adopted Budget	0004	136,872.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

29 Flexibility Fund

Adopted Budget	0001	589,848.68

Budget Uses

Expenditure Budget	0002	589,848.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	573,637.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	573,637.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,211.46
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	589,848.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

50 Debt Service Fund

0427

Taxable Value		25,311,614.00
Adopted Budget	0001	363,100.00

Budget Uses

Expenditure Budget	0002	363,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,459.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,459.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	323,640.93
Jurisdiction Mills	999	12.79
Total Estimated Revenues to Fund Adopted Budget	0004	363,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	01/28/2014	06/30/2034	5,000,000.00	2,935,000.00	235,000.00	127,700.00	400.00
Total Bond Requirements							363,100.00
Total Debt Service Requirements						0002	363,100.00

Budget Report
FY 2024

21 Hill

0427 Havre Elem

Submit ID: 0427-15175830

61 Building Reserve Fund

Adopted Budget		0001	1,037,605.53

Budget Uses

Expenditure Budget		0002	1,037,605.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	884,665.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	884,665.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	95,227.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	57,712.37	
District Tax Levy		1110	57,712.37
District Mills		999	2.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.28
Total Estimated Revenues to Fund Adopted Budget		0004	1,037,605.53

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	531	29,122,238

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brad Moore

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,952,060.21	465,276.71	10%	9.40%	0.00	3,432,345.30	1,519,714.91	52.17
10 Transportation	342,719.08	23,536.87	20%	6.87%	0.00	67,727.24	274,991.84	9.44
11 Bus Depreciation Reserve	347,151.74	0.00	N/A	0.00%	140,912.74	0.00	206,239.00	7.08
13 Tuition	6,760.48		N/A		96.64	0.00	6,663.84	0.23
14 Retirement	714,000.00	140,000.00	20%	19.61%	57,873.54	656,126.46		
17 Adult Education	52,470.00	18,364.50	35%	35.00%	39,476.94	0.00	12,993.06	0.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	76,255.24	0.00	N/A	0.00%	12,536.75	3,718.49	60,000.00	2.06
29 Flexibility	297,036.47	0.00	N/A	0.00%	250,351.96	46,684.51	0.00	0.00
61 Building Reserve	466,863.74	0.00	N/A	0.00%	394,223.74	42,123.69	30,516.31	1.05
Total of All Funds	7,255,316.96	647,178.08			895,472.31	4,248,725.69	2,111,118.96	72.48

50 Debt Service **Tax Jurisdiction**								
0428	229,625.00	0.00	20-9-438	0.00%	22,782.70	0.00	206,842.30	7.10

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HAVRE HS 9-12 531

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,982,965.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,928.32
D.	At Risk Student	(I-D)	15,557.76
E.	Indian Education For All	(I-E)	12,696.21
F.	American Indian Achievement Gap	(I-F)	26,555.00
G.	Data For Achievement	(I-G)	12,154.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	109,459.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	69,017.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	524
B.	BASE Budget Limit	(II-B)	3,803,638.02
C.	Maximum Budget Limit	(II-C)	4,729,756.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,070,493.02
E.	Adopted Budget	(II-E)	4,874,131.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,910,067.16
H.	Maximum Budget Limit	(II-H)	4,862,975.78
I.	Highest Budget Without a Vote	(II-I)	4,952,060.21
J.	Highest Budget	(II-J)	4,952,060.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,952,060.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		465,276.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		465,276.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,952,060.21
1.	BASE Budget Limit	(V-A1)	3,910,067.16	
2.	Over-BASE Budget	(V-A2)	1,041,993.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,982,965.98
1.	Direct State Aid Paid By State	(V-B1)	1,982,965.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,928.32
D.	At Risk Student	(V-D)		15,557.76
E.	Indian Education For All	(V-E)		12,696.21
F.	American Indian Achievement Gap	(V-F)		26,555.00
G.	Data For Achievement	(V-G)		12,154.59
H.	Special Education Allowable Cost Payment	(V-H)		109,459.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		839.61
1.	Actual Non-Levy Revenue	(V-J1)	839.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,608,910.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,131,188.63	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	477,721.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,910,067.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,041,993.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,041,993.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.39
U.	Over-BASE Mills	(V-U)		35.78
1.	District Property Tax Levy Mills	(V-U1)	35.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

01 General Fund

Adopted Budget	0001	4,952,060.21

Budget Uses

Expenditure Budget	0002	4,952,060.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,982,965.98
Quality Educator	3111	140,928.32
At Risk Student	3112	15,557.76
Indian Education For All	3113	12,696.21
American Indian Achievement Gap	3114	26,555.00
State Special Education Allowable Cost Payment to Districts	3115	109,459.20
Data For Achievement	3116	12,154.59
State - Guaranteed Tax Base Aid	3120	1,131,188.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	839.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	477,721.86		
Over-BASE Levy	1110(c)	1,041,993.05		
District Tax Levy			1110	1,519,714.91
Total Estimated Revenues to Fund Adopted Budget			0004	4,952,060.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	342,719.08

Budget Uses

Expenditure Budget	0002	342,719.08
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	61,570.22
Contingency	0006	6,157.02
Over-Schedule	0011	274,991.84
Fund Balance for Budget	TFS48	23,536.87
Operating Reserve	0961	23,536.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,863.62
State - On-Schedule Transportation Reimbursement	3210	33,863.62
District Tax Levy	1110	274,991.84
District Mills	999	9.44
Total Estimated Revenues to Fund Adopted Budget	0004	342,719.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	347,151.74

Budget Uses

Expenditure Budget	0002	347,151.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,912.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,912.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	206,239.00
District Mills	999	7.08
Total Estimated Revenues to Fund Adopted Budget	0004	347,151.74

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #1 Lion Electric 8086	2023	115,630.49	0.00	23,126.10	23,126.10
Bus #10 Bluebird 8082	2023	69,250.00	0.00	13,850.00	13,850.00
Bus #21 Bluebird 8081	2023	69,250.00	0.00	13,850.00	13,850.00
Bus #25 Lion Electric 8120	2023	115,630.49	0.00	23,126.10	23,126.10
BUS # 20 replacement	2021	28,908.00	5,781.60	5,781.60	5,781.60
BUS # Make IC Model CE	2021	28,908.00	11,563.20	5,781.60	5,781.60
Sped Bus Gas Fuel #3	2020	36,974.00	0.00	7,394.80	7,394.80
Blue Bird Bus #7	2017	52,150.00	27,860.00	10,430.00	10,430.00
Blue Bird Bus#13	2017	52,150.00	27,860.00	10,430.00	10,430.00
BUS #16	2014	99,500.00	58,900.00	19,900.00	19,900.00
BUS #23	2014	98,750.00	21,184.60	19,750.00	19,750.00
BUS #17	2012	47,337.00	29,402.20	9,467.40	9,467.40
BUS #18	2012	47,337.00	24,934.80	9,467.40	9,467.40
BUS #24	2012	46,975.00	24,185.00	9,395.00	9,365.00
BUS #22	2010	46,000.00	56,200.00	9,200.00	9,200.00
BUS #5	2010	42,595.00	47,595.00	8,519.00	8,519.00
BUS #6 MCI Coach	2010	134,000.00	145,300.00	26,800.00	6,800.00
BUS #21	2009	92,800.00	139,200.00	N/A	NA
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #1	2007	75,300.00	112,950.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #20	2005	60,564.00	90,846.00	N/A	NA
BUS #19	2003	51,603.00	77,404.50	N/A	NA
BUS MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #4	2000	37,132.00	55,698.00	N/A	NA
Total					206,239.00

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

13 Tuition Fund

Adopted Budget	0001	6,760.48

Budget Uses

Expenditure Budget	0002	6,760.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96.64
Unreserved Fund Balance Reappropriated	0970	96.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,663.84
District Mills	999	0.23
Total Estimated Revenues to Fund Adopted Budget	0004	6,760.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	714,000.00

Budget Uses

Expenditure Budget	0002	714,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	197,873.54
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	57,873.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	656,126.46
Total Estimated Revenues to Fund Adopted Budget	0004	714,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

17 Adult Education Fund

Adopted Budget	0001	52,470.00

Budget Uses

Expenditure Budget	0002	52,470.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,841.44
Operating Reserve	0961	18,364.50
Unreserved Fund Balance Reappropriated	0970	39,476.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,993.06
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	52,470.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	76,255.24

Budget Uses

Expenditure Budget	0002	76,255.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,536.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,536.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,718.49
District Tax Levy	1110	60,000.00
District Mills	999	2.06
Total Estimated Revenues to Fund Adopted Budget	0004	76,255.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	297,036.47

Budget Uses

Expenditure Budget	0002	297,036.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	250,351.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	250,351.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	46,684.51
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	297,036.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

0428 Havre H S

Submit ID: 0428-75632917

50 Debt Service Fund

0428

Taxable Value		29,122,238.00
Adopted Budget	0001	229,625.00

Budget Uses

Expenditure Budget	0002	229,625.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,782.70
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,782.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	206,842.30
Jurisdiction Mills	999	7.10
Total Estimated Revenues to Fund Adopted Budget	0004	229,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	01/28/2014	06/30/2029	2,600,000.00	1,010,000.00	180,000.00	49,225.00	400.00
Total Bond Requirements							229,625.00
Total Debt Service Requirements						0002	229,625.00

Budget Report
FY 2024

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Submit ID: 0428-75632917

61 Building Reserve Fund

Adopted Budget		0001	466,863.74

Budget Uses

Expenditure Budget		0002	466,863.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	394,223.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	394,223.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,123.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,516.31	
District Tax Levy		1110	30,516.31
District Mills		999	1.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.05
Total Estimated Revenues to Fund Adopted Budget		0004	466,863.74

Budget Report
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06 Carter

Submit ID: 0078-78834427

0078 Hawks Home Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 19	N/A	8,221,359

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Everly Richards

(Signature) (Date)

Chairperson, School Trustees: Meghan Phillippi

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-78834427

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	232,819.70	23,281.97	10%	10.00%	25,980.13	112,098.99	94,740.58	11.53
10 Transportation	10,992.14	2,198.43	20%	20.00%	2,316.81	8,675.33	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	217.89		N/A		217.89	0.00	0.00	0.00
14 Retirement	23,000.00	4,600.00	20%	20.00%	3,231.75	19,768.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,479.15	0.00	N/A	0.00%	4,295.78	183.37	0.00	0.00
29 Flexibility	181.51	0.00	N/A	0.00%	181.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	271,690.39	30,080.40			36,223.87	140,725.94	94,740.58	11.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

06 Carter

Submit ID: 0078-78834427

0078 Hawks Home Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAWKS HOME K-8	6 *
E2	HAMMOND K-8	13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	103,172.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	642.28
E.	Indian Education For All	(I-E)	454.29
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	434.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,004.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	668.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	199,331.34
C.	Maximum Budget Limit	(II-C)	248,413.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,000.00
E.	Adopted Budget	(II-E)	239,331.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	84%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	192,819.70
H.	Maximum Budget Limit	(II-H)	240,157.87
I.	Highest Budget Without a Vote	(II-I)	232,819.70
J.	Highest Budget	(II-J)	240,770.81
K.	Highest Voted Amount	(II-K)	7,951.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	232,819.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,281.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,980.13
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	25,980.13	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		49,262.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		232,819.70
1.	BASE Budget Limit	(V-A1)	192,819.70	
2.	Over-BASE Budget	(V-A2)	40,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		103,172.25
1.	Direct State Aid Paid By State	(V-B1)	103,172.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		642.28
E.	Indian Education For All	(V-E)		454.29
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		434.91
H.	Special Education Allowable Cost Payment	(V-H)		2,004.73
I.	Remaining Fund Balance Available	(V-I)		25,980.13
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,824.53
1.	Actual Non-Levy Revenue	(V-J1)	1,824.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		54,740.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,740.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		192,819.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.66
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.87
1.	District Property Tax Levy Mills	(V-U1)	4.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

06 Carter

0078 Hawks Home Elem

Submit ID: 0078-78834427

01 General Fund

Adopted Budget	0001	232,819.70

Budget Uses

Expenditure Budget	0002	232,819.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,980.13
Direct State Aid	3110	103,172.25
Quality Educator	3111	3,566.00
At Risk Student	3112	642.28
Indian Education For All	3113	454.29
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,004.73
Data For Achievement	3116	434.91
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,673.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	150.69
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,740.58		
Over-BASE Levy	1110(c)	40,000.00		
District Tax Levy			1110	94,740.58
Total Estimated Revenues to Fund Adopted Budget			0004	232,819.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	10,992.14

Budget Uses

Expenditure Budget	0002	10,992.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,992.85
Contingency	0006	999.29
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4,515.24
Operating Reserve	0961	2,198.43
Unreserved Fund Balance Reappropriated	0970	2,316.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,179.26
State - On-Schedule Transportation Reimbursement	3210	5,496.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,992.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	217.89

Budget Uses

Expenditure Budget	0002	217.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217.89
Unreserved Fund Balance Reappropriated	0970	217.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-78834427

14 Retirement Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,831.75
Operating Reserve	0961	4,600.00
Unreserved Fund Balance Reappropriated	0970	3,231.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,768.25
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,479.15

Budget Uses

Expenditure Budget	0002	4,479.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,295.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,295.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	183.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,479.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0078-78834427

29 Flexibility Fund

Adopted Budget	0001	181.51

Budget Uses

Expenditure Budget	0002	181.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	181.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	181.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

06 Carter

0078 Hawks Home Elem

Submit ID: 0078-78834427

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1213-22908056

1213 Hays-Lodge Pole K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 192	89	236,551

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Daralyn Shambo

(Signature) (Date)

Chairperson, School Trustees: Louis Werk

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

Submit ID: 1213-22908056

1213 Hays-Lodge Pole K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,349,600.03	210,803.32	10%	8.97%	0.00	2,339,064.43	10,535.60	44.54
10 Transportation	39,666.00	4,905.46	20%	12.37%	0.00	39,665.78	0.22	0.00
11 Bus Depreciation Reserve	128.15	0.00	N/A	0.00%	128.15	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	600,000.00	120,000.00	20%	20.00%	46,073.17	553,926.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,747.54	0.00	N/A	0.00%	8,513.06	2,234.48	0.00	0.00
29 Flexibility	2,971.11	0.00	N/A	0.00%	2,971.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,003,112.83	335,708.78			57,685.49	2,934,891.52	10,535.82	44.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1213-22908056

1213 Hays-Lodge Pole K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAYS-LODGE POLE K-6	140 *
M1	HAYS-LODGE POLE 7-8	52 *
H1	HAYS-LODGE POLE HS 9-12	89

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,105,571.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,367.00
D.	At Risk Student	(I-D)	33,202.44
E.	Indian Education For All	(I-E)	6,718.71
F.	American Indian Achievement Gap	(I-F)	58,280.00
G.	Data For Achievement	(I-G)	6,432.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	123,986.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,415.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,336.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,720.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	297
B.	BASE Budget Limit	(II-B)	2,427,573.33
C.	Maximum Budget Limit	(II-C)	3,032,812.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,427,573.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,349,600.03
H.	Maximum Budget Limit	(II-H)	2,926,704.40
I.	Highest Budget Without a Vote	(II-I)	2,349,600.03
J.	Highest Budget	(II-J)	2,926,704.40
K.	Highest Voted Amount	(II-K)	577,104.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,349,600.03

Budget Report
FY 2024

03 Blaine

Submit ID: 1213-22908056

1213 Hays-Lodge Pole K-12 Schls

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		210,803.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		210,803.32

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	84,602.10	39,384.78	123,986.88
B.	Special Education RSBG to Coop	8,840.80	4,574.60	13,415.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	37,377.16	17,583.75	54,960.91

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,262,291.00	695,802.00	1,958,093.00
		1,434,030.00	1,039,285.00	2,473,315.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	506,212.59	366,867.61	873,080.20
H.	Special Education in BASE@40%	37,377.16	17,583.75	54,960.91
I.	Subsidized BASE Amount	543,589.75	384,451.36	928,041.11
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,349,600.03
1.	BASE Budget Limit	(V-A1)	2,349,600.03	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,105,571.81
1.	Direct State Aid Paid By State	(V-B1)	1,105,571.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,367.00
D.	At Risk Student	(V-D)		33,202.44
E.	Indian Education For All	(V-E)		6,718.71
F.	American Indian Achievement Gap	(V-F)		58,280.00
G.	Data For Achievement	(V-G)		6,432.09

H.	Special Education Allowable Cost Payment	(V-H)		123,986.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		207.18
1.	Actual Non-Levy Revenue	(V-J1)	207.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		927,833.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	917,298.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,535.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,349,600.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.97
T.	BASE Mills - High School	(V-T)		16.57
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,349,600.03

Budget Uses

Expenditure Budget	0002	2,190,409.98
Add To Fund Balance	0003	159,190.05
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,105,571.81
Quality Educator	3111	87,367.00
At Risk Student	3112	33,202.44
Indian Education For All	3113	6,718.71
American Indian Achievement Gap	3114	58,280.00
State Special Education Allowable Cost Payment to Districts	3115	123,986.88
Data For Achievement	3116	6,432.09
State - Guaranteed Tax Base Aid	3120	917,298.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	207.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,535.60		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	10,535.60
Total Estimated Revenues to Fund Adopted Budget			0004	2,349,600.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	39,666.00

Budget Uses

Expenditure Budget	0002	39,666.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,059.80
Contingency	0006	3,605.98
Over-Schedule	0011	0.22
Fund Balance for Budget	TFS48	4,905.46
Operating Reserve	0961	4,905.46
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,832.89
State - On-Schedule Transportation Reimbursement	3210	19,832.89
District Tax Levy	1110	0.22
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,666.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	128.15

Budget Uses

Expenditure Budget	0002	128.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128.15

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1213-22908056

1213 Hays-Lodge Pole K-12 Schls

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,073.17
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	46,073.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	553,926.83
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,747.54

Budget Uses

Expenditure Budget	0002	10,747.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,513.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,513.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,234.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,747.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,971.11

Budget Uses

Expenditure Budget	0002	2,971.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,971.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,971.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,971.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1213-22908056

1213 Hays-Lodge Pole K-12 Schls

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

37 Pondera

Submit ID: 1226-01804221

1226 Heart Butte K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	138	*	77	74,126

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Horn

(Signature) (Date)

Chairperson, School Trustees: Forrest CalfBossRibs

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

37 Pondera

Submit ID: 1226-01804221

1226 Heart Butte K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,821,682.68	182,173.18	10%	10.00%	222,960.87	1,596,567.18	2,154.63	29.62
10 Transportation	65,737.76	1,328.98	20%	2.02%	0.00	65,737.76	0.00	0.00
11 Bus Depreciation Reserve	71,745.48	0.00	N/A	0.00%	65,745.48	0.00	6,000.00	80.94
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	420,000.00	69,447.44	20%	16.54%	0.00	420,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,280.84	0.00	N/A	0.00%	15,548.41	1,732.43	0.00	0.00
29 Flexibility	35,118.26	0.00	N/A	0.00%	35,118.26	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,431,565.02	252,949.60			339,373.02	2,084,037.37	8,154.63	110.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

37 Pondera

Submit ID: 1226-01804221

1226 Heart Butte K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HEART BUTTE K-6	99
M1	HEART BUTTE 7-8	39
H1	HEART BUTTE HS 9-12	77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	906,531.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,754.00
D.	At Risk Student	(I-D)	21,722.29
E.	Indian Education For All	(I-E)	5,140.65
F.	American Indian Achievement Gap	(I-F)	49,115.00
G.	Data For Achievement	(I-G)	4,921.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,000.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,999.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,957.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,429.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	231
B.	BASE Budget Limit	(II-B)	1,976,270.97
C.	Maximum Budget Limit	(II-C)	2,436,734.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,976,270.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,821,682.68
H.	Maximum Budget Limit	(II-H)	2,242,689.94
I.	Highest Budget Without a Vote	(II-I)	1,821,682.68
J.	Highest Budget	(II-J)	2,242,689.94
K.	Highest Voted Amount	(II-K)	421,007.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,821,682.68

Budget Report
FY 2024

37 Pondera

Submit ID: 1226-01804221

1226 Heart Butte K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		182,168.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		222,960.87
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	222,960.87	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		405,134.05

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	21,280.98	11,719.96	33,000.94
B.	Special Education RSBG to Coop	7,093.20	3,906.40	10,999.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,349.67	6,250.54	17,600.22
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	910,596.30	602,217.00	1,512,813.30
		1,082,335.30	945,700.00	2,028,035.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	382,064.36	333,832.10	715,896.46
H.	Special Education in BASE@40%	11,349.67	6,250.54	17,600.22
I.	Subsidized BASE Amount	393,414.03	340,082.64	733,496.68
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,821,682.68
1.	BASE Budget Limit	(V-A1)	1,821,682.68	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		906,531.78
1.	Direct State Aid Paid By State	(V-B1)	906,531.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,754.00
D.	At Risk Student	(V-D)		21,722.29
E.	Indian Education For All	(V-E)		5,140.65
F.	American Indian Achievement Gap	(V-F)		49,115.00
G.	Data For Achievement	(V-G)		4,921.35

H.	Special Education Allowable Cost Payment	(V-H)		33,000.94
I.	Remaining Fund Balance Available	(V-I)		222,960.87
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,921.07
1.	Actual Non-Levy Revenue	(V-J1)	15,921.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		494,614.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	492,460.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,154.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,821,682.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.04
T.	BASE Mills - High School	(V-T)		10.58
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

37 Pondera

Submit ID: 1226-01804221

1226 Heart Butte K-12 Schools

01 General Fund

Adopted Budget	0001	1,821,682.68

Budget Uses

Expenditure Budget	0002	1,821,682.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	222,960.87
Direct State Aid	3110	906,531.78
Quality Educator	3111	67,754.00
At Risk Student	3112	21,722.29
Indian Education For All	3113	5,140.65
American Indian Achievement Gap	3114	49,115.00
State Special Education Allowable Cost Payment to Districts	3115	33,000.94
Data For Achievement	3116	4,921.35
State - Guaranteed Tax Base Aid	3120	492,460.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	250.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	15,671.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,154.63		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,154.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,821,682.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,737.76

Budget Uses

Expenditure Budget	0002	65,737.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,761.60
Contingency	0006	5,976.16
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,328.98
Operating Reserve	0961	1,328.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,868.88
State - On-Schedule Transportation Reimbursement	3210	32,868.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,737.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	71,745.48

Budget Uses

Expenditure Budget	0002	71,745.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,745.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,745.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,000.00
District Mills	999	80.94
Total Estimated Revenues to Fund Adopted Budget	0004	71,745.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	117,000.00	6,000.00	23,400.00	1,500.00
2016 blue Bird SB	2016	113,500.00	9,000.00	22,700.00	1,500.00
2016 Blue Bird 84 Passenger SB	2015	112,400.00	12,000.00	22,480.00	1,500.00
22 Passenger Chevy 4wd 2010	2013	66,000.00	11,500.00	13,200.00	1,500.00
Total					6,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

37 Pondera

Submit ID: 1226-01804221

1226 Heart Butte K-12 Schools

14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,447.44
Operating Reserve	0961	69,447.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	420,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,280.84

Budget Uses

Expenditure Budget	0002	17,280.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,548.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,548.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,732.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,280.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,118.26

Budget Uses

Expenditure Budget	0002	35,118.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,118.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,118.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,118.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-68141086

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5,437	N/A	157,031,116

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Siobhan Hathhorn

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-68141086

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	41,114,241.17	3,376,494.58	10%	8.21%	5,000.30	28,429,417.81	12,679,823.06	80.75
10 Transportation	6,477,796.26	1,295,559.25	20%	20.00%	2,934.22	932,707.63	5,542,154.41	35.29
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,065,454.42		N/A		58,359.34	0.00	2,007,095.08	12.78
14 Retirement	7,188,648.42	1,437,729.68	20%	20.00%	167,369.20	7,021,279.22		
17 Adult Education	243,542.46	85,239.86	35%	35.00%	25,008.77	0.00	218,533.69	1.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	644,721.72	0.00	N/A	0.00%	92,953.03	31,268.69	520,500.00	3.31
29 Flexibility	6,810.64	0.00	N/A	0.00%	6,810.64	0.00	0.00	0.00
61 Building Reserve	4,809,507.30	0.00	N/A	0.00%	1,200,837.30	305,028.98	3,303,641.02	21.03
Total of All Funds	62,550,722.39	6,195,023.37			1,559,272.80	36,719,702.33	24,271,747.26	154.55

50 Debt Service Tax Jurisdiction								
#1	4,971,375.00	0.00	20-9-438	0.00%	262,592.61	0.00	4,708,782.39	29.99

Budget Report
FY 2024

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-68141086

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	4,233
M1	HELENA 7-8	1,204

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,649,249.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,505,668.61
D.	At Risk Student	(I-D)	151,906.94
E.	Indian Education For All	(I-E)	129,998.67
F.	American Indian Achievement Gap	(I-F)	83,660.00
G.	Data For Achievement	(I-G)	124,452.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,054,523.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	303,322.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,397
B.	BASE Budget Limit	(II-B)	31,609,613.88
C.	Maximum Budget Limit	(II-C)	39,485,494.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,875,880.60
E.	Adopted Budget	(II-E)	39,485,494.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	32,879,625.72
H.	Maximum Budget Limit	(II-H)	41,114,241.17
I.	Highest Budget Without a Vote	(II-I)	40,755,506.32
J.	Highest Budget	(II-J)	41,114,241.17
K.	Highest Voted Amount	(II-K)	358,734.85
L.	Amount Approved on Ballot by Voters	(II-L)	358,735.00
M.	Adopted Budget	(II-M)	41,114,241.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,376,494.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,000.30
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,000.30	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,381,494.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		41,114,241.17
1.	BASE Budget Limit	(V-A1)	32,879,625.72	
2.	Over-BASE Budget	(V-A2)	8,234,615.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,649,249.89
1.	Direct State Aid Paid By State	(V-B1)	15,649,249.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,505,668.61
D.	At Risk Student	(V-D)		151,906.94
E.	Indian Education For All	(V-E)		129,998.67
F.	American Indian Achievement Gap	(V-F)		83,660.00
G.	Data For Achievement	(V-G)		124,452.93
H.	Special Education Allowable Cost Payment	(V-H)		2,054,523.21
I.	Remaining Fund Balance Available	(V-I)		5,000.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		142,911.74
1.	Actual Non-Levy Revenue	(V-J1)	142,911.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,032,253.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,587,045.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,445,207.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		32,879,625.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,234,615.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,234,615.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.31
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.44
1.	District Property Tax Levy Mills	(V-U1)	52.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-68141086

01 General Fund

Adopted Budget	0001	41,114,241.17

Budget Uses

Expenditure Budget	0002	41,114,241.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,000.30
Direct State Aid	3110	15,649,249.89
Quality Educator	3111	1,505,668.61
At Risk Student	3112	151,906.94
Indian Education For All	3113	129,998.67
American Indian Achievement Gap	3114	83,660.00
State Special Education Allowable Cost Payment to Districts	3115	2,054,523.21
Data For Achievement	3116	124,452.93
State - Guaranteed Tax Base Aid	3120	8,587,045.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	120,728.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	187.63
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	21,995.87
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,445,207.61		
Over-BASE Levy	1110(c)	8,234,615.45		
District Tax Levy			1110	12,679,823.06
Total Estimated Revenues to Fund Adopted Budget			0004	41,114,241.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,477,796.26

Budget Uses

Expenditure Budget	0002	6,477,796.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	847,916.03
Contingency	0006	84,791.60
Over-Schedule	0011	5,545,088.63
Fund Balance for Budget	TFS48	1,298,493.47
Operating Reserve	0961	1,295,559.25
Unreserved Fund Balance Reappropriated	0970	2,934.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	466,353.81
State - On-Schedule Transportation Reimbursement	3210	466,353.82
District Tax Levy	1110	5,542,154.41
District Mills	999	35.29
Total Estimated Revenues to Fund Adopted Budget	0004	6,477,796.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-68141086

13 Tuition Fund

Adopted Budget	0001	2,065,454.42

Budget Uses

Expenditure Budget	0002	2,065,454.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,359.34
Unreserved Fund Balance Reappropriated	0970	58,359.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,007,095.08
District Mills	999	12.78
Total Estimated Revenues to Fund Adopted Budget	0004	2,065,454.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,188,648.42

Budget Uses

Expenditure Budget	0002	7,188,648.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,605,098.88
Operating Reserve	0961	1,437,729.68
Unreserved Fund Balance Reappropriated	0970	167,369.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,021,279.22
Total Estimated Revenues to Fund Adopted Budget	0004	7,188,648.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	243,542.46

Budget Uses

Expenditure Budget	0002	243,542.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,248.63
Operating Reserve	0961	85,239.86
Unreserved Fund Balance Reappropriated	0970	25,008.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	218,533.69
District Mills	999	1.39
Total Estimated Revenues to Fund Adopted Budget	0004	243,542.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	644,721.72

Budget Uses

Expenditure Budget	0002	644,721.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92,953.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,953.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	31,268.69
District Tax Levy	1110	520,500.00
District Mills	999	3.31
Total Estimated Revenues to Fund Adopted Budget	0004	644,721.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,810.64

Budget Uses

Expenditure Budget	0002	6,810.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,810.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,810.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,810.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-68141086

50 Debt Service Fund

#1

Taxable Value		157,031,116.00
Adopted Budget	0001	4,971,375.00

Budget Uses

Expenditure Budget	0002	4,971,375.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,592.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,592.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,708,782.39
Jurisdiction Mills	999	29.99
Total Estimated Revenues to Fund Adopted Budget	0004	4,971,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	41,150,000.00	2,310,000.00	1,798,150.00	1,000.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	6,480,000.00	325,000.00	247,225.00	0.00
Total Bond Requirements							4,681,375.00

SIDs

Issue Type	Amount
Elementary	290,000.00
Total SID Requirements	290,000.00

Total Debt Service Requirements	0002	4,971,375.00

Budget Report
FY 2024

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-68141086

61 Building Reserve Fund

Adopted Budget	0001	4,809,507.30

Budget Uses

Expenditure Budget	0002	4,809,507.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,200,837.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,200,837.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	305,028.98
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	3,000,000.00		
Building Reserve Permissive Levy	1110(b)	303,641.02		
District Tax Levy			1110	3,303,641.02
District Mills			999	21.03
Building Reserve Voted Mills			0134	19.10
Building Reserve Permissive Mills			0135	1.93
Total Estimated Revenues to Fund Adopted Budget			0004	4,809,507.30

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	12,500,000.00	10	612	11,250,000.00	1,250,000.00	0.00
05/02/2023	30,000,000.00	10	612	0.00	3,000,000.00	3,000,000.00
Total						3,000,000.00

Budget Report
FY 2024

15 Flathead

0320 Helena Flats Elem

Submit ID: 0320-43028329

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	289	N/A	6,530,107

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tonnie Decker

(Signature) (Date)

Chairperson, School Trustees: Jessica Dyer

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-43028329

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,994,357.89	199,812.73	10%	10.02%	0.00	1,601,139.43	393,218.46	60.22
10 Transportation	146,266.90	3,125.41	20%	2.14%	0.00	0.00	146,266.90	22.40
11 Bus Depreciation Reserve	1,059.97	0.00	N/A	0.00%	1,059.97	0.00	0.00	0.00
13 Tuition	78,997.00		N/A		728.80	0.00	78,268.20	11.99
14 Retirement	281,834.45	56,366.89	20%	20.00%	30,145.14	251,689.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,566.09	0.00	N/A	0.00%	12,868.03	1,698.06	10,000.00	1.53
29 Flexibility	182,349.40	0.00	N/A	0.00%	153,705.40	28,644.00	0.00	0.00
61 Building Reserve	107,518.46	0.00	N/A	0.00%	59,780.25	33,252.15	14,486.06	2.22
Total of All Funds	2,816,950.16	259,305.03			258,287.59	1,916,422.95	642,239.62	98.36

50 Debt Service Tax Jurisdiction								
15	182,150.00	0.00	20-9-438	0.00%	67,983.85	2,000.00	112,166.15	17.18

Budget Report
FY 2024

15 Flathead

Submit ID: 0320-43028329

0320 Helena Flats Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA FLATS K-6	236
M1	HELENA FLATS 7-8	53

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	905,645.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,886.00
D.	At Risk Student	(I-D)	6,546.97
E.	Indian Education For All	(I-E)	6,909.99
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	6,615.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,566.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,854.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,418.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	284
B.	BASE Budget Limit	(II-B)	1,748,207.74
C.	Maximum Budget Limit	(II-C)	2,159,389.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,812.91
E.	Adopted Budget	(II-E)	1,957,020.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,785,544.98
H.	Maximum Budget Limit	(II-H)	2,211,552.83
I.	Highest Budget Without a Vote	(II-I)	1,994,357.89
J.	Highest Budget	(II-J)	2,211,552.83
K.	Highest Voted Amount	(II-K)	217,194.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,994,357.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		199,435.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		376.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	376.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		199,812.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,994,357.89
1.	BASE Budget Limit	(V-A1)	1,785,544.98	
2.	Over-BASE Budget	(V-A2)	208,812.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		905,645.25
1.	Direct State Aid Paid By State	(V-B1)	905,645.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,886.00
D.	At Risk Student	(V-D)		6,546.97
E.	Indian Education For All	(V-E)		6,909.99
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		6,615.21
H.	Special Education Allowable Cost Payment	(V-H)		44,566.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,195.00
1.	Actual Non-Levy Revenue	(V-J1)	6,195.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		732,769.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	548,364.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	184,405.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,785,544.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,812.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,812.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.98
1.	District Property Tax Levy Mills	(V-U1)	31.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

Submit ID: 0320-43028329

0320 Helena Flats Elem

01 General Fund

Adopted Budget	0001	1,994,357.89

Budget Uses

Expenditure Budget	0002	1,994,357.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	905,645.25
Quality Educator	3111	74,886.00
At Risk Student	3112	6,546.97
Indian Education For All	3113	6,909.99
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	44,566.69
Data For Achievement	3116	6,615.21
State - Guaranteed Tax Base Aid	3120	548,364.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,195.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	184,405.55		
Over-BASE Levy	1110(c)	208,812.91		
District Tax Levy			1110	393,218.46
Total Estimated Revenues to Fund Adopted Budget			0004	1,994,357.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	146,266.90

Budget Uses

Expenditure Budget	0002	146,266.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	146,266.90
Fund Balance for Budget	TFS48	3,125.41
Operating Reserve	0961	3,125.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	146,266.90
District Mills	999	22.40
Total Estimated Revenues to Fund Adopted Budget	0004	146,266.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,059.97

Budget Uses

Expenditure Budget	0002	1,059.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,059.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,059.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,059.97

13 Tuition Fund

Adopted Budget	0001	78,997.00

Budget Uses

Expenditure Budget	0002	78,997.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	728.80
Unreserved Fund Balance Reappropriated	0970	728.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	78,268.20
District Mills	999	11.99
Total Estimated Revenues to Fund Adopted Budget	0004	78,997.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	281,834.45

Budget Uses

Expenditure Budget	0002	281,834.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,512.03
Operating Reserve	0961	56,366.89
Unreserved Fund Balance Reappropriated	0970	30,145.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	251,689.31
Total Estimated Revenues to Fund Adopted Budget	0004	281,834.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,566.09

Budget Uses

Expenditure Budget	0002	24,566.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,868.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,868.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,698.06
District Tax Levy	1110	10,000.00
District Mills	999	1.53
Total Estimated Revenues to Fund Adopted Budget	0004	24,566.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	182,349.40

Budget Uses

Expenditure Budget	0002	182,349.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,705.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,705.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	28,644.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	182,349.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
15

Taxable Value		6,530,107.00
Adopted Budget	0001	182,150.00

Budget Uses

Expenditure Budget	0002	182,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,983.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,983.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	112,166.15
Jurisdiction Mills	999	17.18
Total Estimated Revenues to Fund Adopted Budget	0004	182,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/28/2007	06/30/2027	2,380,000.00	505,000.00	155,000.00	26,400.00	750.00
Total Bond Requirements							182,150.00
Total Debt Service Requirements						0002	182,150.00

Budget Report
FY 2024
15 Flathead

Submit ID: 0320-43028329

0320 Helena Flats Elem

61 Building Reserve Fund

Adopted Budget		0001	107,518.46

Budget Uses

Expenditure Budget		0002	107,518.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	59,780.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	59,780.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,752.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,486.06	
District Tax Levy		1110	14,486.06
District Mills		999	2.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.22
Total Estimated Revenues to Fund Adopted Budget		0004	107,518.46

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	2,579	171,518,682

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Siobhan Hathhorn

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,877,892.26	2,222,311.38	10%	9.71%	98,000.00	15,130,736.97	7,649,155.29	44.59
10 Transportation	1,408,586.10	281,717.22	20%	20.00%	2,527.61	350,415.22	1,055,643.27	6.15
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	494,470.32		N/A		95,347.12	0.00	399,123.20	2.33
14 Retirement	4,184,251.66	836,850.33	20%	20.00%	421,990.83	3,762,260.83		
17 Adult Education	243,043.73	85,065.31	35%	35.00%	26,012.88	0.00	217,030.85	1.27
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,082,521.33	0.00	N/A	0.00%	506,189.33	16,832.00	559,500.00	3.26
29 Flexibility	301,256.64	0.00	N/A	0.00%	85,832.93	215,423.71	0.00	0.00
61 Building Reserve	3,451,374.02	0.00	N/A	0.00%	1,645,204.02	153,801.73	1,652,368.27	9.64
Total of All Funds	34,043,396.06	3,425,944.24			2,881,104.72	19,629,470.46	11,532,820.88	67.24

50 Debt Service Tax Jurisdiction								
#1	200,000.00	0.00	20-9-438	0.00%	25,390.92	0.00	174,609.08	1.02

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,579 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,971,371.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	702,651.77
D.	At Risk Student	(I-D)	51,178.78
E.	Indian Education For All	(I-E)	61,663.89
F.	American Indian Achievement Gap	(I-F)	31,020.00
G.	Data For Achievement	(I-G)	59,033.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	526,772.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	316,173.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,647
B.	BASE Budget Limit	(II-B)	17,754,146.48
C.	Maximum Budget Limit	(II-C)	22,106,839.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,178,716.56
E.	Adopted Budget	(II-E)	22,932,863.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	17,699,175.70
H.	Maximum Budget Limit	(II-H)	22,029,275.89
I.	Highest Budget Without a Vote	(II-I)	22,877,892.26
J.	Highest Budget	(II-J)	22,953,175.61
K.	Highest Voted Amount	(II-K)	75,283.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	22,877,892.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,222,311.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		98,000.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	98,000.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,320,311.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,877,892.26
1.	BASE Budget Limit	(V-A1)	17,699,175.70	
2.	Over-BASE Budget	(V-A2)	5,178,716.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		8,971,371.58
1.	Direct State Aid Paid By State	(V-B1)	8,971,371.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		702,651.77
D.	At Risk Student	(V-D)		51,178.78
E.	Indian Education For All	(V-E)		61,663.89
F.	American Indian Achievement Gap	(V-F)		31,020.00
G.	Data For Achievement	(V-G)		59,033.31
H.	Special Education Allowable Cost Payment	(V-H)		526,772.82
I.	Remaining Fund Balance Available	(V-I)		98,000.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		174,153.62
1.	Actual Non-Levy Revenue	(V-J1)	174,153.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,023,329.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,552,891.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,470,438.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		17,699,175.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,178,716.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,178,716.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.40
U.	Over-BASE Mills	(V-U)		30.19
1.	District Property Tax Levy Mills	(V-U1)	30.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

01 General Fund

Adopted Budget	0001	22,877,892.26

Budget Uses

Expenditure Budget	0002	22,877,892.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	98,000.00
Direct State Aid	3110	8,971,371.58
Quality Educator	3111	702,651.77
At Risk Student	3112	51,178.78
Indian Education For All	3113	61,663.89
American Indian Achievement Gap	3114	31,020.00
State Special Education Allowable Cost Payment to Districts	3115	526,772.82
Data For Achievement	3116	59,033.31
State - Guaranteed Tax Base Aid	3120	4,552,891.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	89,840.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,412.24
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	81,900.87
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,470,438.73		
Over-BASE Levy	1110(c)	5,178,716.56		
District Tax Levy			1110	7,649,155.29
Total Estimated Revenues to Fund Adopted Budget			0004	22,877,892.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,408,586.10

Budget Uses

Expenditure Budget	0002	1,408,586.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	318,559.29
Contingency	0006	31,855.93
Over-Schedule	0011	1,058,170.88
Fund Balance for Budget	TFS48	284,244.83
Operating Reserve	0961	281,717.22
Unreserved Fund Balance Reappropriated	0970	2,527.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	175,207.61
State - On-Schedule Transportation Reimbursement	3210	175,207.61
District Tax Levy	1110	1,055,643.27
District Mills	999	6.15
Total Estimated Revenues to Fund Adopted Budget	0004	1,408,586.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

13 Tuition Fund

Adopted Budget	0001	494,470.32

Budget Uses

Expenditure Budget	0002	494,470.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,347.12
Unreserved Fund Balance Reappropriated	0970	95,347.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	399,123.20
District Mills	999	2.33
Total Estimated Revenues to Fund Adopted Budget	0004	494,470.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

14 Retirement Fund

Adopted Budget	0001	4,184,251.66

Budget Uses

Expenditure Budget	0002	4,184,251.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,258,841.16
Operating Reserve	0961	836,850.33
Unreserved Fund Balance Reappropriated	0970	421,990.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,762,260.83
Total Estimated Revenues to Fund Adopted Budget	0004	4,184,251.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	243,043.73

Budget Uses

Expenditure Budget	0002	243,043.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,078.19
Operating Reserve	0961	85,065.31
Unreserved Fund Balance Reappropriated	0970	26,012.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	217,030.85
District Mills	999	1.27
Total Estimated Revenues to Fund Adopted Budget	0004	243,043.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,082,521.33

Budget Uses

Expenditure Budget	0002	1,082,521.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	506,189.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	506,189.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	16,832.00
District Tax Levy	1110	559,500.00
District Mills	999	3.26
Total Estimated Revenues to Fund Adopted Budget	0004	1,082,521.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	301,256.64

Budget Uses

Expenditure Budget	0002	301,256.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,832.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,832.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	215,423.71
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	301,256.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

50 Debt Service Fund

#1

Taxable Value		171,518,682.00
Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,390.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,390.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	174,609.08
Jurisdiction Mills	999	1.02
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
High School	200,000.00
Total SID Requirements	200,000.00

Total Debt Service Requirements	0002	200,000.00

Budget Report
FY 2024

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-17972998

61 Building Reserve Fund

Adopted Budget	0001	3,451,374.02

Budget Uses

Expenditure Budget	0002	3,451,374.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,645,204.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,645,204.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	153,801.73
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,500,000.00	
Building Reserve Permissive Levy	1110(b)	152,368.27	
District Tax Levy		1110	1,652,368.27
District Mills		999	9.64
Building Reserve Voted Mills		0134	8.75
Building Reserve Permissive Mills		0135	0.89
Total Estimated Revenues to Fund Adopted Budget		0004	3,451,374.02

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	7,500,000.00	10	612	6,750,000.00	750,000.00	0.00
05/02/2023	15,000,000.00	10	612	0.00	1,500,000.00	1,500,000.00
Total						1,500,000.00

Budget Report
FY 2024

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-50074847

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,551	N/A	63,145,758

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Justine Reese

(Signature) (Date)

Chairperson, School Trustees: Tom McLaughlin

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-50074847

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,056,763.40	1,354,466.53	10%	12.25%	125,288.42	7,812,199.38	3,119,275.60	49.41
10 Transportation	1,700,000.00	340,000.00	20%	20.00%	426,111.21	159,525.63	1,114,363.16	17.65
11 Bus Depreciation Reserve	32,798.53	0.00	N/A	0.00%	21,955.53	0.00	10,843.00	0.17
13 Tuition	575,000.00		N/A		204,778.97	0.00	370,221.03	5.86
14 Retirement	2,000,000.00	400,000.00	20%	20.00%	194,936.07	1,805,063.93		
17 Adult Education	238,144.13	0.00	35%	0.00%	238,144.13	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	395,411.15	0.00	N/A	0.00%	286,335.47	9,075.68	100,000.00	1.58
29 Flexibility	58,508.90	0.00	N/A	0.00%	58,508.90	0.00	0.00	0.00
61 Building Reserve	1,208,056.44	0.00	N/A	0.00%	1,021,346.44	61,887.16	124,822.84	1.98
Total of All Funds	17,264,682.55	2,094,466.53			2,577,405.14	9,847,751.78	4,839,525.63	76.65

50 Debt Service Tax Jurisdiction								
4	2,553,812.50	0.00	20-9-438	0.00%	62,056.75	0.00	2,491,755.75	39.46

Budget Report
FY 2024

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-50074847

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELLGATE K-6	1,212
M1	HELLGATE 7-8	339

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,554,244.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	472,851.60
D.	At Risk Student	(I-D)	39,235.06
E.	Indian Education For All	(I-E)	37,084.41
F.	American Indian Achievement Gap	(I-F)	23,265.00
G.	Data For Achievement	(I-G)	35,502.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	560,386.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	78,011.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,561
B.	BASE Budget Limit	(II-B)	9,424,908.62
C.	Maximum Budget Limit	(II-C)	11,777,106.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,513,511.46
E.	Adopted Budget	(II-E)	10,938,420.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,543,251.94
H.	Maximum Budget Limit	(II-H)	11,917,176.88
I.	Highest Budget Without a Vote	(II-I)	11,056,763.40
J.	Highest Budget	(II-J)	11,917,176.88
K.	Highest Voted Amount	(II-K)	860,413.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,056,763.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,105,676.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		248,790.19
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	248,790.19	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		125,288.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	125,288.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,479,754.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,056,763.40
1.	BASE Budget Limit	(V-A1)	9,543,251.94	
2.	Over-BASE Budget	(V-A2)	1,513,511.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,554,244.25
1.	Direct State Aid Paid By State	(V-B1)	4,554,244.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		472,851.60
D.	At Risk Student	(V-D)		39,235.06
E.	Indian Education For All	(V-E)		37,084.41
F.	American Indian Achievement Gap	(V-F)		23,265.00
G.	Data For Achievement	(V-G)		35,502.39
H.	Special Education Allowable Cost Payment	(V-H)		560,386.26
I.	Remaining Fund Balance Available	(V-I)		125,288.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		105,030.57
1.	Actual Non-Levy Revenue	(V-J1)	105,030.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,590,363.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,984,599.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,605,764.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,543,251.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,513,511.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,513,511.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.97
1.	District Property Tax Levy Mills	(V-U1)	23.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-50074847

01 General Fund

Adopted Budget	0001	11,056,763.40

Budget Uses

Expenditure Budget	0002	11,056,763.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	125,288.42
Direct State Aid	3110	4,554,244.25
Quality Educator	3111	472,851.60
At Risk Student	3112	39,235.06
Indian Education For All	3113	37,084.41
American Indian Achievement Gap	3114	23,265.00
State Special Education Allowable Cost Payment to Districts	3115	560,386.26
Data For Achievement	3116	35,502.39
State - Guaranteed Tax Base Aid	3120	1,984,599.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	98,326.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,703.98
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,605,764.14		
Over-BASE Levy	1110(c)	1,513,511.46		
District Tax Levy			1110	3,119,275.60
Total Estimated Revenues to Fund Adopted Budget			0004	11,056,763.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,700,000.00

Budget Uses

Expenditure Budget	0002	1,700,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	145,023.30
Contingency	0006	14,502.33
Over-Schedule	0011	1,540,474.37
Fund Balance for Budget	TFS48	766,111.21
Operating Reserve	0961	340,000.00
Unreserved Fund Balance Reappropriated	0970	426,111.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	79,762.81
State - On-Schedule Transportation Reimbursement	3210	79,762.82
District Tax Levy	1110	1,114,363.16
District Mills	999	17.65
Total Estimated Revenues to Fund Adopted Budget	0004	1,700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	32,798.53

Budget Uses

Expenditure Budget	0002	32,798.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,955.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,955.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,843.00
District Mills	999	0.17
Total Estimated Revenues to Fund Adopted Budget	0004	32,798.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Suburban LT	2021	54,215.00	21,686.00	10,843.00	10,843.00
Total					10,843.00

13 Tuition Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,778.97
Unreserved Fund Balance Reappropriated	0970	204,778.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	370,221.03
District Mills	999	5.86
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-50074847

14 Retirement Fund

Adopted Budget	0001	2,000,000.00

Budget Uses

Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	594,936.07
Operating Reserve	0961	400,000.00
Unreserved Fund Balance Reappropriated	0970	194,936.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,805,063.93
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	238,144.13

Budget Uses

Expenditure Budget	0002	238,144.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	238,144.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238,144.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	238,144.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	395,411.15

Budget Uses

Expenditure Budget	0002	395,411.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286,335.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	286,335.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,075.68
District Tax Levy	1110	100,000.00
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	395,411.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	58,508.90

Budget Uses

Expenditure Budget	0002	58,508.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,508.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,508.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,508.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

4

Taxable Value		63,145,758.00
Adopted Budget	0001	2,553,812.50

Budget Uses

Expenditure Budget	0002	2,553,812.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,056.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,056.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,491,755.75
Jurisdiction Mills	999	39.46
Total Estimated Revenues to Fund Adopted Budget	0004	2,553,812.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/31/2016	06/15/2028	8,215,000.00	3,535,000.00	805,000.00	138,100.00	1,150.00
Elementary Bond	01/04/2017	06/15/2037	19,800,000.00	15,040,000.00	830,000.00	779,062.50	500.00
Total Bond Requirements							2,553,812.50

Total Debt Service Requirements	0002	2,553,812.50

Budget Report
FY 2024

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-50074847

61 Building Reserve Fund

Adopted Budget		0001	1,208,056.44

Budget Uses

Expenditure Budget		0002	1,208,056.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,021,346.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,021,346.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	61,887.16
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	124,822.84	
District Tax Levy		1110	124,822.84
District Mills		999	1.98
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.98
Total Estimated Revenues to Fund Adopted Budget		0004	1,208,056.44

Budget Report
FY 2024

39 Powell

0717 Helmville Elem

Submit ID: 0717-42224754

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	1,565,219

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Susan Graveley

(Signature) (Date)

Chairperson, School Trustees: Jay Coughlin

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

39 Powell

0717 Helmville Elem

Submit ID: 0717-42224754

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	188,410.63	18,937.34	10%	10.05%	656.29	104,394.44	83,359.90	53.25
10 Transportation	53,000.00	0.00	20%	0.00%	0.00	20,405.00	32,595.00	20.82
11 Bus Depreciation Reserve	52,610.96	0.00	N/A	0.00%	52,610.96	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	29,000.00	3,286.95	20%	11.33%	0.00	29,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	708.55	0.00	N/A	0.00%	571.63	136.92	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	41,235.08	0.00	N/A	0.00%	24,198.08	13,496.00	3,541.00	2.27
Total of All Funds	364,965.22	22,224.29			78,036.96	167,432.36	119,495.90	76.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

39 Powell

0717 Helmville Elem

Submit ID: 0717-42224754

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HELMVILLE K-8 17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,105.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,014.85
D.	At Risk Student	(I-D)	29.50
E.	Indian Education For All	(I-E)	406.47
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	389.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,395.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	822.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	759.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	138,970.31
C.	Maximum Budget Limit	(II-C)	172,335.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	47,278.66
E.	Adopted Budget	(II-E)	186,248.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	143,970.63
H.	Maximum Budget Limit	(II-H)	178,763.41
I.	Highest Budget Without a Vote	(II-I)	188,410.63
J.	Highest Budget	(II-J)	188,410.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	188,410.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,841.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		96.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	96.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		656.29
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	200.20	
2.	Remaining Fund Balance Available (970b)	(III-D2)	456.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,593.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		188,410.63
1.	BASE Budget Limit	(V-A1)	143,970.63	
2.	Over-BASE Budget	(V-A2)	44,440.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,105.48
1.	Direct State Aid Paid By State	(V-B1)	72,105.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,014.85
D.	At Risk Student	(V-D)		29.50
E.	Indian Education For All	(V-E)		406.47
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		389.13
H.	Special Education Allowable Cost Payment	(V-H)		3,395.63
I.	Remaining Fund Balance Available	(V-I)		456.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		85.97
1.	Actual Non-Levy Revenue	(V-J1)	85.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		58,087.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	18,967.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,120.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		143,970.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		200.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	200.20	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		44,239.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		44,440.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.26
1.	District Property Tax Levy Mills	(V-U1)	28.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

39 Powell

0717 Helmville Elem

Submit ID: 0717-42224754

01 General Fund

Adopted Budget	0001	188,410.63

Budget Uses

Expenditure Budget	0002	188,410.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	656.29
Direct State Aid	3110	72,105.48
Quality Educator	3111	9,014.85
At Risk Student	3112	29.50
Indian Education For All	3113	406.47
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,395.63
Data For Achievement	3116	389.13
State - Guaranteed Tax Base Aid	3120	18,967.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	85.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,120.10		
Over-BASE Levy	1110(c)	44,239.80		
District Tax Levy			1110	83,359.90
Total Estimated Revenues to Fund Adopted Budget			0004	188,410.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

39 Powell

0717 Helmville Elem

Submit ID: 0717-42224754

10 Transportation Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,550.00
Contingency	0006	1,855.00
Over-Schedule	0011	32,595.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,202.50
State - On-Schedule Transportation Reimbursement	3210	10,202.50
District Tax Levy	1110	32,595.00
District Mills	999	20.82
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0717 Helmville Elem

Submit ID: 0717-42224754

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	52,610.96

Budget Uses

Expenditure Budget	0002	52,610.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,610.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,610.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,610.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 FORD Collins	2017	53,641.69	11,728.34	10,728.34	0.00
28-133 ChevBluebird	2005	33,300.00	39,840.00	6,660.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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14 Retirement Fund

Adopted Budget	0001	29,000.00

Budget Uses

Expenditure Budget	0002	29,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,286.95
Operating Reserve	0961	3,286.95
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	708.55

Budget Uses

Expenditure Budget	0002	708.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	571.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	571.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	136.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	708.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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Submit ID: 0717-42224754

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0717 Helmville Elem

Submit ID: 0717-42224754

61 Building Reserve Fund

Adopted Budget	0001	41,235.08

Budget Uses

Expenditure Budget	0002	41,235.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,198.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,198.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,496.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	167.00	
Building Reserve Permissive Levy	1110(b)	3,374.00	
District Tax Levy		1110	3,541.00
District Mills		999	2.27
Building Reserve Voted Mills		0134	0.11
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	41,235.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/17/2021	3,340.00	20	612	167.00	167.00	167.00
Total						167.00

Budget Report
FY 2024

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-10936552

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 81	41	1,873,894

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: La Rae Roberts

(Signature) (Date)

Chairperson, School Trustees: Arlene Hartman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-10936552

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,461,619.80	146,161.98	10%	10.00%	15,805.78	1,073,812.93	372,001.09	198.51
10 Transportation	210,000.00	27,500.00	20%	13.10%	29,476.93	51,889.86	128,633.21	68.64
11 Bus Depreciation Reserve	115,326.24	0.00	N/A	0.00%	85,981.94	0.00	29,344.30	15.66
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	190,000.00	38,000.00	20%	20.00%	41,806.74	148,193.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,687.36	0.00	N/A	0.00%	29,570.91	1,116.45	30,000.00	16.01
29 Flexibility	16,720.03	0.00	N/A	0.00%	16,720.03	0.00	0.00	0.00
61 Building Reserve	335,374.85	0.00	N/A	0.00%	280,374.85	0.00	55,000.00	29.35
Total of All Funds	2,389,728.28	211,661.98			499,737.18	1,275,012.50	614,978.60	328.17

50 Debt Service **Tax Jurisdiction**								
08-0146	124,100.00	0.00	20-9-438	0.00%	1,721.42	0.00	122,378.58	65.31

Budget Report
FY 2024

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-10936552

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HIGHWOOD ELEM	61 *
M1	HIGHWOOD MS	20 *
H1	HIGHWOOD HS 9-12	41

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	610,644.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,953.00
D.	At Risk Student	(I-D)	1,589.26
E.	Indian Education For All	(I-E)	2,917.02
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	2,792.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,042.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,013.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,766.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,983.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	119
B.	BASE Budget Limit	(II-B)	1,131,615.78
C.	Maximum Budget Limit	(II-C)	1,407,474.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	275,858.33
E.	Adopted Budget	(II-E)	1,407,474.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,173,967.17
H.	Maximum Budget Limit	(II-H)	1,461,619.80
I.	Highest Budget Without a Vote	(II-I)	1,451,019.69
J.	Highest Budget	(II-J)	1,461,619.80
K.	Highest Voted Amount	(II-K)	10,600.11
L.	Amount Approved on Ballot by Voters	(II-L)	10,600.11
M.	Adopted Budget	(II-M)	1,461,619.80

Budget Report
FY 2024

08 Chouteau

Submit ID: 0146-10936552

0146 Highwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		146,161.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,805.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,805.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		161,967.76

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,719.96	6,322.61	18,042.57
B.	Special Education RSBG to Coop	3,906.40	2,107.40	6,013.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,250.54	3,372.00	9,622.55

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	529,842.00	321,030.00	850,872.00
		701,581.00	664,513.00	1,366,094.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	247,658.09	234,573.09	482,231.18
H.	Special Education in BASE@40%	6,250.54	3,372.00	9,622.55
I.	Subsidized BASE Amount	253,908.63	237,945.09	491,853.73
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,461,619.80
1.	BASE Budget Limit	(V-A1)	1,173,967.17	
2.	Over-BASE Budget	(V-A2)	287,652.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		610,644.02
1.	Direct State Aid Paid By State	(V-B1)	610,644.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,953.00
D.	At Risk Student	(V-D)		1,589.26
E.	Indian Education For All	(V-E)		2,917.02
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		2,792.58

H.	Special Education Allowable Cost Payment	(V-H)		18,042.57
I.	Remaining Fund Balance Available	(V-I)		15,805.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,462.00
1.	Actual Non-Levy Revenue	(V-J1)	1,462.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		474,585.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	390,237.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	84,348.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,173,967.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		287,652.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		287,652.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.56
T.	BASE Mills - High School	(V-T)		16.44
U.	Over-BASE Mills	(V-U)		153.51
1.	District Property Tax Levy Mills	(V-U1)	153.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		198.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-10936552

01 General Fund

Adopted Budget	0001	1,461,619.80

Budget Uses

Expenditure Budget	0002	1,461,619.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,805.78
Direct State Aid	3110	610,644.02
Quality Educator	3111	44,953.00
At Risk Student	3112	1,589.26
Indian Education For All	3113	2,917.02
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	18,042.57
Data For Achievement	3116	2,792.58
State - Guaranteed Tax Base Aid	3120	390,237.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	852.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	609.11
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	84,348.46		
Over-BASE Levy	1110(c)	287,652.63		
District Tax Levy			1110	372,001.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,461,619.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,172.60
Contingency	0006	4,717.26
Over-Schedule	0011	158,110.14
Fund Balance for Budget	TFS48	56,976.93
Operating Reserve	0961	27,500.00
Unreserved Fund Balance Reappropriated	0970	29,476.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,944.93
State - On-Schedule Transportation Reimbursement	3210	25,944.93
District Tax Levy	1110	128,633.21
District Mills	999	68.64
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	115,326.24

Budget Uses

Expenditure Budget	0002	115,326.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,981.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,981.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,344.30
District Mills	999	15.66
Total Estimated Revenues to Fund Adopted Budget	0004	115,326.24

Budget Report
FY 2024

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-10936552

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI TRaveler	2023	150,000.00	0.00	30,000.00	0.00
11-2 Route Bus License # 195716B	2021	29,070.19	0.00	5,814.04	0.00
2017 Ford Expedition	2020	33,390.00	0.00	6,678.00	1,461.96
18-1 2019 Blue Bird 48 passenger	2019	87,950.00	0.00	17,590.00	0.00
2017 BLUEBIRD-42 PASSENGER BUS	2017	84,600.00	5,000.00	16,920.00	0.00
1 BASE STATION	2013	1,050.00	420.00	210.00	0.00
8 MOBILE RADIOS	2013	3,600.00	1,440.00	720.00	0.00
BUS #11 - 2897	2012	19,500.00	3,900.00	3,900.00	0.00
Bus #11 - 2897 - From Elementary	2012	40,000.00	16,000.00	8,000.00	0.00
Bus #10 - 4504	2010	20,385.00	4,077.00	4,077.00	0.00
Bus #10 - 4504 - From Elementary	2010	37,115.00	7,423.00	7,423.00	0.00
Bus #9 - 5545	2009	90,617.60	54,370.56	18,123.52	18,123.52
Bus #9 - 5545 - From Elementary	2009	48,794.10	48,794.10	9,758.82	9,758.82
Bus #7 - 4074	2007	24,537.60	36,806.40	N/A	NA
Bus #7 - 4074 - From Elementary	2007	52,142.40	78,213.60	N/A	NA
Bus #05 - 6241	2005	31,356.00	47,034.00	N/A	NA
Bus #05 - 6241 - From Elementary	2005	31,356.00	47,034.00	N/A	NA
Bus #5 - 0170	1999	26,128.00	39,192.00	N/A	NA
Bus #6 - 9674	1996	19,871.16	29,806.74	N/A	NA
Total					29,344.30

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,806.74
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	41,806.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,193.26
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,687.36

Budget Uses

Expenditure Budget	0002	60,687.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,570.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,570.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,116.45
District Tax Levy	1110	30,000.00
District Mills	999	16.01
Total Estimated Revenues to Fund Adopted Budget	0004	60,687.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,720.03

Budget Uses

Expenditure Budget	0002	16,720.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,720.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,720.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,720.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-10936552

50 Debt Service Fund

08-0146

Taxable Value		1,873,894.00
Adopted Budget	0001	124,100.00

Budget Uses

Expenditure Budget	0002	124,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,721.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,721.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	122,378.58
Jurisdiction Mills	999	65.31
Total Estimated Revenues to Fund Adopted Budget	0004	124,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	04/26/2022	06/30/2042	270,000.00	255,750.00	8,250.00	10,297.50	225.00
Elementary Bond	04/26/2022	06/30/2042	1,530,000.00	1,449,250.00	46,750.00	58,352.50	225.00
Total Bond Requirements							124,100.00
Total Debt Service Requirements						0002	124,100.00

Budget Report
FY 2024

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-10936552

61 Building Reserve Fund

Adopted Budget	0001	335,374.85

Budget Uses

Expenditure Budget	0002	335,374.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280,374.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,374.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	55,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	55,000.00
District Mills		999	29.35
Building Reserve Voted Mills		0134	29.35
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	335,374.85

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	275,000.00	5	612	0.00	55,000.00	55,000.00
Total						55,000.00

Budget Report
FY 2024

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-97691599

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	3,382,404

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debbie Skaggs

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-97691599

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	609,367.97	62,984.54	10%	10.34%	50,395.61	301,681.80	257,290.56	76.06
10 Transportation	125,157.00	25,031.31	20%	20.00%	31,271.53	22,616.83	71,268.64	21.07
11 Bus Depreciation Reserve	231,555.93	0.00	N/A	0.00%	198,427.59	0.00	33,128.34	9.79
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	86,185.00	17,237.00	20%	20.00%	15,997.41	70,187.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,708.26	0.00	N/A	0.00%	6,811.62	396.64	12,500.00	3.70
29 Flexibility	21,239.66	0.00	N/A	0.00%	21,239.66	0.00	0.00	0.00
61 Building Reserve	55,459.43	0.00	N/A	0.00%	22,203.33	0.00	33,256.10	9.83
Total of All Funds	1,148,673.25	105,252.85			346,346.75	394,882.86	407,443.64	120.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-97691599

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HINSDALE K-6	34 *
M1	HINSDALE 7-8	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	204,809.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,670.64
D.	At Risk Student	(I-D)	3,512.59
E.	Indian Education For All	(I-E)	1,052.04
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	1,007.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,461.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,747.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,392.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	428,971.19
C.	Maximum Budget Limit	(II-C)	531,937.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	177,911.29
E.	Adopted Budget	(II-E)	606,882.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	417,077.11
H.	Maximum Budget Limit	(II-H)	516,040.05
I.	Highest Budget Without a Vote	(II-I)	594,988.40
J.	Highest Budget	(II-J)	609,367.97
K.	Highest Voted Amount	(II-K)	14,379.57
L.	Amount Approved on Ballot by Voters	(II-L)	14,379.57
M.	Adopted Budget	(II-M)	609,367.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,936.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,047.74
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,047.74	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		50,395.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	50,395.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		113,380.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		609,367.97
1.	BASE Budget Limit	(V-A1)	417,077.11	
2.	Over-BASE Budget	(V-A2)	192,290.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		204,809.27
1.	Direct State Aid Paid By State	(V-B1)	204,809.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,670.64
D.	At Risk Student	(V-D)		3,512.59
E.	Indian Education For All	(V-E)		1,052.04
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		1,007.16
H.	Special Education Allowable Cost Payment	(V-H)		10,461.86
I.	Remaining Fund Balance Available	(V-I)		50,395.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,277.92
1.	Actual Non-Levy Revenue	(V-J1)	5,277.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		110,950.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	45,950.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	64,999.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		417,077.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,290.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,290.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.85
1.	District Property Tax Levy Mills	(V-U1)	56.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	609,367.97

Budget Uses

Expenditure Budget	0002	609,367.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	50,395.61
Direct State Aid	3110	204,809.27
Quality Educator	3111	28,670.64
At Risk Student	3112	3,512.59
Indian Education For All	3113	1,052.04
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	10,461.86
Data For Achievement	3116	1,007.16
State - Guaranteed Tax Base Aid	3120	45,950.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	137.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,140.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	64,999.70		
Over-BASE Levy	1110(c)	192,290.86		
District Tax Levy			1110	257,290.56
Total Estimated Revenues to Fund Adopted Budget			0004	609,367.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,157.00

Budget Uses

Expenditure Budget	0002	125,157.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,560.75
Contingency	0006	2,056.08
Over-Schedule	0011	102,540.17
Fund Balance for Budget	TFS48	56,302.84
Operating Reserve	0961	25,031.31
Unreserved Fund Balance Reappropriated	0970	31,271.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,308.41
State - On-Schedule Transportation Reimbursement	3210	11,308.42
District Tax Levy	1110	71,268.64
District Mills	999	21.07
Total Estimated Revenues to Fund Adopted Budget	0004	125,157.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-97691599

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	231,555.93

Budget Uses

Expenditure Budget	0002	231,555.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	198,427.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,427.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,128.34
District Mills	999	9.79
Total Estimated Revenues to Fund Adopted Budget	0004	231,555.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 EXPEDITION	2022	64,975.00	3,687.50	12,995.00	4,953.27
2022 Bluebird Vision 47 passenger	2022	92,500.00	0.00	18,500.00	0.00
2020 BLUEBIRD 47 PASSENGER	2020	46,962.00	19,839.00	9,392.40	9,392.40
2020 CHEVROLET MIRCOBIRD 14 PASSENGER	2020	36,480.00	13,551.00	7,296.00	7,296.00
2018 BLUEBIRD VISIONS 53 PASS	2017	41,750.00	50,100.00	8,350.00	8,350.00
2017 Bluebird 53 Pass 8365	2016	31,366.70	43,913.38	6,273.34	3,136.67
2016 BLUE BIRD 71 PASS 6838	2015	36,875.00	55,312.50	N/A	NA
Total					33,128.34

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-97691599

14 Retirement Fund

Adopted Budget	0001	86,185.00

Budget Uses

Expenditure Budget	0002	86,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,234.41
Operating Reserve	0961	17,237.00
Unreserved Fund Balance Reappropriated	0970	15,997.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,187.59
Total Estimated Revenues to Fund Adopted Budget	0004	86,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,708.26

Budget Uses

Expenditure Budget	0002	19,708.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,811.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,811.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	396.64
District Tax Levy	1110	12,500.00
District Mills	999	3.70
Total Estimated Revenues to Fund Adopted Budget	0004	19,708.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-97691599

29 Flexibility Fund

Adopted Budget	0001	21,239.66

Budget Uses

Expenditure Budget	0002	21,239.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,239.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,239.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,239.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-97691599

61 Building Reserve Fund

Adopted Budget		0001	55,459.43
Budget Uses			
Expenditure Budget		0002	55,459.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	22,203.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	22,203.33
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,256.10	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	33,256.10
District Mills		999	9.83
Building Reserve Voted Mills		0134	9.83
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	55,459.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2023	332,561.00	10	612	0.00	33,256.10	33,256.10
Total						33,256.10

Budget Report
FY 2024

53 Valley

0933 Hinsdale H S

Submit ID: 0933-13461654

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	27	4,061,590

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debbie Skaggs

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0933 Hinsdale H S

Submit ID: 0933-13461654

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	586,109.50	58,610.95	10%	10.00%	44,343.79	374,942.42	166,823.29	41.07
10 Transportation	117,000.00	22,482.00	20%	19.22%	27,000.87	19,701.33	70,297.80	17.31
11 Bus Depreciation Reserve	268,705.11	0.00	N/A	0.00%	230,323.45	0.00	38,381.66	9.45
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	79,281.00	15,856.20	20%	20.00%	13,496.18	65,784.82		
17 Adult Education	21,472.51	0.00	35%	0.00%	21,472.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,115.59	0.00	N/A	0.00%	7,168.09	447.50	12,500.00	3.08
29 Flexibility	21,455.14	0.00	N/A	0.00%	21,455.14	0.00	0.00	0.00
61 Building Reserve	98,025.69	0.00	N/A	0.00%	17,428.19	0.00	80,597.50	19.84
Total of All Funds	1,212,164.54	96,949.15			382,688.22	460,876.07	368,600.25	90.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

53 Valley

0933 Hinsdale H S

Submit ID: 0933-13461654

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HINSDALE HS 9-12 27

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,079.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,121.36
D.	At Risk Student	(I-D)	1,470.88
E.	Indian Education For All	(I-E)	645.57
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	618.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,204.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,387.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,881.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	461,343.58
C.	Maximum Budget Limit	(II-C)	573,821.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,478.20
E.	Adopted Budget	(II-E)	573,821.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	470,556.81
H.	Maximum Budget Limit	(II-H)	586,109.50
I.	Highest Budget Without a Vote	(II-I)	584,098.70
J.	Highest Budget	(II-J)	586,109.50
K.	Highest Voted Amount	(II-K)	2,010.80
L.	Amount Approved on Ballot by Voters	(II-L)	2,010.80
M.	Adopted Budget	(II-M)	586,109.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,610.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		44,343.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	44,343.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,954.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		586,109.50
1.	BASE Budget Limit	(V-A1)	470,556.81	
2.	Over-BASE Budget	(V-A2)	115,552.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		248,079.41
1.	Direct State Aid Paid By State	(V-B1)	248,079.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,121.36
D.	At Risk Student	(V-D)		1,470.88
E.	Indian Education For All	(V-E)		645.57
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		618.03
H.	Special Education Allowable Cost Payment	(V-H)		6,204.18
I.	Remaining Fund Balance Available	(V-I)		44,343.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,874.77
1.	Actual Non-Levy Revenue	(V-J1)	3,874.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		150,728.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	99,458.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,270.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		470,556.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		115,552.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		115,552.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.62
U.	Over-BASE Mills	(V-U)		28.45
1.	District Property Tax Levy Mills	(V-U1)	28.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	586,109.50

Budget Uses

Expenditure Budget	0002	586,109.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	44,343.79
Direct State Aid	3110	248,079.41
Quality Educator	3111	14,121.36
At Risk Student	3112	1,470.88
Indian Education For All	3113	645.57
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	6,204.18
Data For Achievement	3116	618.03
State - Guaranteed Tax Base Aid	3120	99,458.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	30.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,344.52
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	2,500.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,270.60		
Over-BASE Levy	1110(c)	115,552.69		
District Tax Levy			1110	166,823.29
Total Estimated Revenues to Fund Adopted Budget			0004	586,109.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	117,000.00

Budget Uses

Expenditure Budget	0002	117,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,910.30
Contingency	0006	1,791.03
Over-Schedule	0011	97,298.67
Fund Balance for Budget	TFS48	49,482.87
Operating Reserve	0961	22,482.00
Unreserved Fund Balance Reappropriated	0970	27,000.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,850.66
State - On-Schedule Transportation Reimbursement	3210	9,850.67
District Tax Levy	1110	70,297.80
District Mills	999	17.31
Total Estimated Revenues to Fund Adopted Budget	0004	117,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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53 Valley

0933 Hinsdale H S

Submit ID: 0933-13461654

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	268,705.11

Budget Uses

Expenditure Budget	0002	268,705.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,323.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	230,323.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,381.66
District Mills	999	9.45
Total Estimated Revenues to Fund Adopted Budget	0004	268,705.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION	2022	64,975.00	0.00	12,995.00	3,167.63
2022 BLUEBIRD VISION	2022	92,500.00	0.00	18,500.00	0.00
2020 BLUEBIRD 47 PASSENGER	2020	46,961.00	19,839.00	9,392.20	9,392.20
2020 CHEVROLET MIRCBIRD 14 PASSENGER	2020	36,480.00	13,551.00	7,296.00	7,296.00
2018 BLUEBIRD VISIONS 53 PASS 1BAKCCEH3JF331938	2017	41,750.00	50,100.00	8,350.00	8,350.00
2017 bluebird 53 pass 8365	2016	57,633.30	80,686.62	11,526.66	5,763.33
2016 BLUE BIRD 6838	2015	36,875.00	50,900.00	7,375.00	4,412.50
Total					38,381.66

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	79,281.00

Budget Uses

Expenditure Budget	0002	79,281.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,352.38
Operating Reserve	0961	15,856.20
Unreserved Fund Balance Reappropriated	0970	13,496.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,784.82
Total Estimated Revenues to Fund Adopted Budget	0004	79,281.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	21,472.51

Budget Uses

Expenditure Budget	0002	21,472.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,472.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,472.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,472.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,115.59

Budget Uses

Expenditure Budget	0002	20,115.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,168.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,168.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	447.50
District Tax Levy	1110	12,500.00
District Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	20,115.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	21,455.14

Budget Uses

Expenditure Budget	0002	21,455.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,455.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,455.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,455.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0933 Hinsdale H S

Submit ID: 0933-13461654

61 Building Reserve Fund

Adopted Budget		0001	98,025.69

Budget Uses

Expenditure Budget		0002	98,025.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,428.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,428.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	80,597.50	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	80,597.50
District Mills		999	19.84
Building Reserve Voted Mills		0134	19.84
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	98,025.69

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2022	805,975.00	10	612	0.00	80,597.50	80,597.50
Total						80,597.50

Budget Report
FY 2024

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-62903762

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	97	43	7,344,164

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Staci Auck

(Signature) (Date)

Chairperson, School Trustees: Bryan Vincent

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-62903762

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,576,563.83	211,294.88	10%	13.40%	0.00	937,262.84	639,300.99	87.05
10 Transportation	225,000.00	45,000.00	20%	20.00%	30,972.78	55,557.43	138,469.79	18.85
11 Bus Depreciation Reserve	234,503.72	0.00	N/A	0.00%	93,703.72	0.00	140,800.00	19.17
13 Tuition	8,312.83		N/A		8,312.83	0.00	0.00	0.00
14 Retirement	182,000.00	36,400.00	20%	20.00%	19,081.82	162,918.18		
17 Adult Education	4,559.78	0.00	35%	0.00%	4,559.78	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,095.09	0.00	N/A	0.00%	4,695.09	1,209.32	12,190.68	1.66
29 Flexibility	49,239.13	0.00	N/A	0.00%	49,239.13	0.00	0.00	0.00
61 Building Reserve	106,407.30	0.00	N/A	0.00%	62,107.30	20,736.17	23,563.83	3.21
Total of All Funds	2,404,681.68	292,694.88			272,672.45	1,177,683.94	954,325.29	129.94

50 Debt Service Tax Jurisdiction								
25	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

23 Judith Basin

Submit ID: 0469-62903762

0469 Hobson K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOBSON K-6	80
M1	HOBSON 7-8	17
H1	HOBSON HS 9-12	43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	659,016.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,961.18
D.	At Risk Student	(I-D)	3,091.70
E.	Indian Education For All	(I-E)	3,347.40
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	3,204.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,589.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,196.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,384.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,789.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	130
B.	BASE Budget Limit	(II-B)	1,189,642.07
C.	Maximum Budget Limit	(II-C)	1,481,049.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	291,407.58
E.	Adopted Budget	(II-E)	1,481,049.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,271,626.84
H.	Maximum Budget Limit	(II-H)	1,576,563.83
I.	Highest Budget Without a Vote	(II-I)	1,563,034.42
J.	Highest Budget	(II-J)	1,576,563.83
K.	Highest Voted Amount	(II-K)	13,529.41
L.	Amount Approved on Ballot by Voters	(II-L)	13,529.41
M.	Adopted Budget	(II-M)	1,576,563.83

Budget Report
FY 2024

23 Judith Basin

Submit ID: 0469-62903762

0469 Hobson K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			157,656.38
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			53,638.50
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	53,638.50		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			211,294.88

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	14,958.37	6,631.03	21,589.40
B.	Special Education RSBG to Coop	4,985.80	2,210.20	7,196.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,977.67	3,536.49	11,514.16

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	622,420.00	336,668.50	959,088.50
		794,159.00	680,151.50	1,474,310.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	280,338.13	240,093.48	520,431.61
H.	Special Education in BASE@40%	7,977.67	3,536.49	11,514.16
I.	Subsidized BASE Amount	288,315.80	243,629.97	531,945.77
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,576,563.83
	1. BASE Budget Limit	(V-A1)	1,271,626.84	
	2. Over-BASE Budget	(V-A2)	304,936.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		659,016.80
	1. Direct State Aid Paid By State	(V-B1)	659,016.80	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,961.18
D.	At Risk Student	(V-D)		3,091.70
E.	Indian Education For All	(V-E)		3,347.40
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		3,204.60

H.	Special Education Allowable Cost Payment	(V-H)		21,589.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,963.69
1.	Actual Non-Levy Revenue	(V-J1)	1,963.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		529,982.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	195,618.07	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	334,364.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,271,626.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		304,936.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		304,936.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.42
T.	BASE Mills - High School	(V-T)		16.11
U.	Over-BASE Mills	(V-U)		41.52
1.	District Property Tax Levy Mills	(V-U1)	41.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,576,563.83

Budget Uses

Expenditure Budget	0002	1,576,563.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	659,016.80
Quality Educator	3111	48,961.18
At Risk Student	3112	3,091.70
Indian Education For All	3113	3,347.40
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	21,589.40
Data For Achievement	3116	3,204.60
State - Guaranteed Tax Base Aid	3120	195,618.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,963.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	334,364.00		
Over-BASE Levy	1110(c)	304,936.99		
District Tax Levy			1110	639,300.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,576,563.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,506.75
Contingency	0006	5,050.68
Over-Schedule	0011	169,442.57
Fund Balance for Budget	TFS48	75,972.78
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	30,972.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,778.71
State - On-Schedule Transportation Reimbursement	3210	27,778.72
District Tax Levy	1110	138,469.79
District Mills	999	18.85
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-62903762

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	234,503.72

Budget Uses

Expenditure Budget	0002	234,503.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,703.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,703.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	140,800.00
District Mills	999	19.17
Total Estimated Revenues to Fund Adopted Budget	0004	234,503.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition 64910	2023	71,954.00	0.00	14,390.80	10,000.00
2022 Ford Expedition 6827	2023	70,182.24	0.00	14,036.45	10,000.00
2017 Ford Turtle Top	2022	72,708.00	14,541.60	14,541.60	14,500.00
Bluebird Bus #3 2023 Model	2022	100,000.00	20,000.00	20,000.00	17,000.00
2022 Bluebird #1	2021	101,000.00	35,350.00	20,200.00	17,000.00
2020 FORD EXPEDITION	2019	58,589.00	29,219.70	11,717.80	9,500.00
2018 FORD EXPEDITION E BUS	2019	57,839.00	28,993.70	11,567.80	11,000.00
BLUEBIRD BUS #6	2019	94,750.00	49,743.75	18,950.00	15,000.00
#5	2016	87,550.00	70,478.75	17,510.00	17,500.00
BUS #2 2014 BLUEBIRD	2014	89,500.00	87,262.50	17,900.00	17,900.00
BUS RADIOS; 8 RADIOS, 2 BASES	2012	7,094.75	9,081.96	1,418.95	1,400.00
Total					140,800.00

Budget Report
FY 2024

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-62903762

13 Tuition Fund

Adopted Budget	0001	8,312.83

Budget Uses

Expenditure Budget	0002	8,312.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,312.83
Unreserved Fund Balance Reappropriated	0970	8,312.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,312.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-62903762

14 Retirement Fund

Adopted Budget	0001	182,000.00

Budget Uses

Expenditure Budget	0002	182,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,481.82
Operating Reserve	0961	36,400.00
Unreserved Fund Balance Reappropriated	0970	19,081.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	162,918.18
Total Estimated Revenues to Fund Adopted Budget	0004	182,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,559.78

Budget Uses

Expenditure Budget	0002	4,559.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,559.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,559.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,559.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,095.09

Budget Uses

Expenditure Budget	0002	18,095.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,695.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,695.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,209.32
District Tax Levy	1110	12,190.68
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	18,095.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	49,239.13

Budget Uses

Expenditure Budget	0002	49,239.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,239.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,239.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,239.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-62903762

50 Debt Service Fund

25

Taxable Value		7,344,164.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

23 Judith Basin

Submit ID: 0469-62903762

0469 Hobson K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	106,407.30

Budget Uses

Expenditure Budget		0002	106,407.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,107.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,107.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,736.17
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,563.83	
District Tax Levy		1110	23,563.83
District Mills		999	3.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.21
Total Estimated Revenues to Fund Adopted Budget		0004	106,407.30

Budget Report
FY 2024

45 Sanders

Submit ID: 0815-04806684

0815 Hot Springs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 131	* 55	2,678,358

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 45 Sanders	128	52	2,517,004
Non-located - 24 Lake	3	3	161,354

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Jackson

(Signature) (Date)

Chairperson, School Trustees: Ricky DePoe

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

45 Sanders

Submit ID: 0815-04806684

0815 Hot Springs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,855,440.76	0.00	10%	0.00%	0.00	1,460,366.87	395,073.89	147.52
10 Transportation	283,736.00	56,747.20	20%	20.00%	31,880.27	51,827.52	200,028.21	74.68
11 Bus Depreciation Reserve	257,345.26	0.00	N/A	0.00%	257,345.26	0.00	0.00	0.00
13 Tuition	40,849.86		N/A		266.86	0.00	40,583.00	15.15
14 Retirement	239,746.00	47,949.20	20%	20.00%	42,176.84	197,569.16		
17 Adult Education	4,598.12	0.00	35%	0.00%	4,598.12	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,501.43	0.00	N/A	0.00%	0.00	1,501.43	20,000.00	7.47
29 Flexibility	24,632.28	0.00	N/A	0.00%	10,014.47	14,617.81	0.00	0.00
61 Building Reserve	52,008.87	0.00	N/A	0.00%	565.86	39,047.85	12,395.16	4.63
Total of All Funds	2,779,858.58	104,696.40			346,847.68	1,764,930.64	668,080.26	249.45

50 Debt Service								
Tax Jurisdiction								
04HS	0.00	0.00	20-9-438	0.00%	19,495.05	0.00	0.00	0.00

Budget Report
FY 2024

45 Sanders

Submit ID: 0815-04806684

0815 Hot Springs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOT SPRINGS EL K-8	105	*
M1	HOT SPRINGS MS 7-8	26	*
H1	HOT SPRINGS HS 9-12	55	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	800,657.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,103.00
D.	At Risk Student	(I-D)	12,081.80
E.	Indian Education For All	(I-E)	4,447.26
F.	American Indian Achievement Gap	(I-F)	11,280.00
G.	Data For Achievement	(I-G)	4,257.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,524.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,840.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,074.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,406.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	195
B.	BASE Budget Limit	(II-B)	1,607,183.24
C.	Maximum Budget Limit	(II-C)	1,992,411.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,871.44
E.	Adopted Budget	(II-E)	1,803,054.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,578,783.68
H.	Maximum Budget Limit	(II-H)	1,958,238.64
I.	Highest Budget Without a Vote	(II-I)	1,774,655.12
J.	Highest Budget	(II-J)	1,958,238.64
K.	Highest Voted Amount	(II-K)	183,583.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,855,440.76

Budget Report
FY 2024

45 Sanders

Submit ID: 0815-04806684

0815 Hot Springs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,430.46	7,093.66	26,524.12
B.	Special Education RSBG to Coop	6,476.40	2,364.40	8,840.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,362.74	3,783.22	14,145.97

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	845,500.50	430,457.50	1,275,958.00
		1,017,239.50	773,940.50	1,791,180.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	359,085.54	273,201.00	632,286.54
H.	Special Education in BASE@40%	10,362.74	3,783.22	14,145.97
I.	Subsidized BASE Amount	369,448.28	276,984.22	646,432.51
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,855,440.76
	1. BASE Budget Limit	(V-A1)	1,578,783.68	
	2. Over-BASE Budget	(V-A2)	276,657.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		800,657.45
	1. Direct State Aid Paid By State	(V-B1)	800,657.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,103.00
D.	At Risk Student	(V-D)		12,081.80
E.	Indian Education For All	(V-E)		4,447.26
F.	American Indian Achievement Gap	(V-F)		11,280.00
G.	Data For Achievement	(V-G)		4,257.54

H.	Special Education Allowable Cost Payment	(V-H)		26,524.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		543.16
1.	Actual Non-Levy Revenue	(V-J1)	543.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		645,889.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	527,472.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	118,416.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,578,783.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		80,785.64
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	80,785.64	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,871.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		276,657.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.87
T.	BASE Mills - High School	(V-T)		15.36
U.	Over-BASE Mills	(V-U)		103.29
1.	District Property Tax Levy Mills	(V-U1)	73.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	30.16	
V.	Total General Fund Mills	(V-V)		147.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

45 Sanders

0815 Hot Springs K-12

Submit ID: 0815-04806684

01 General Fund

Adopted Budget	0001	1,855,440.76

Budget Uses

Expenditure Budget	0002	1,855,440.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	800,657.45
Quality Educator	3111	73,103.00
At Risk Student	3112	12,081.80
Indian Education For All	3113	4,447.26
American Indian Achievement Gap	3114	11,280.00
State Special Education Allowable Cost Payment to Districts	3115	26,524.12
Data For Achievement	3116	4,257.54
State - Guaranteed Tax Base Aid	3120	527,472.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	443.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	100.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	118,416.81		
Over-BASE Levy	1110(c)	276,657.08		
District Tax Levy			1110	395,073.89
Total Estimated Revenues to Fund Adopted Budget			0004	1,855,440.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	283,736.00

Budget Uses

Expenditure Budget	0002	283,736.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,115.93
Contingency	0006	4,711.59
Over-Schedule	0011	231,908.48
Fund Balance for Budget	TFS48	88,627.47
Operating Reserve	0961	56,747.20
Unreserved Fund Balance Reappropriated	0970	31,880.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,913.76
State - On-Schedule Transportation Reimbursement	3210	25,913.76
District Tax Levy	1110	200,028.21
District Mills	999	74.68
Total Estimated Revenues to Fund Adopted Budget	0004	283,736.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

Submit ID: 0815-04806684

0815 Hot Springs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	257,345.26

Budget Uses

Expenditure Budget	0002	257,345.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,345.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,345.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	257,345.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
TRAVERSE #8941	2022	24,786.00	2,478.60	4,957.20	0.00
TRAVERSE #9658	2022	36,136.00	3,613.60	7,227.20	0.00
2016 Bluebird All American Bus	2018	158,316.25	79,158.13	31,663.25	0.00
2017 International Bus	2017	85,182.19	59,627.52	17,036.44	0.00
2015 INTERNATIONAL #3136	2015	85,925.76	77,333.73	17,185.15	0.00
2010 International (Heat Bus)	2010	71,116.09	92,450.93	14,223.22	0.00
2010 International (Heat Bus) From Elementary	2010	71,116.09	78,227.71	14,223.22	0.00
2009 INTERNATIONAL #1125	2009	40,889.00	57,244.60	8,177.80	0.00
2009 INTERNATIONAL #1125 From Elementary	2009	40,889.00	44,977.90	8,177.80	0.00
2006 INTERNATIONAL #8650	2007	46,750.00	70,125.00	N/A	NA
2006 INTERNATIONAL #8650 From Elementary	2007	46,750.00	56,100.00	9,350.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	40,849.86

Budget Uses

Expenditure Budget	0002	40,849.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	266.86
Unreserved Fund Balance Reappropriated	0970	266.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,583.00
District Mills	999	15.15
Total Estimated Revenues to Fund Adopted Budget	0004	40,849.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	239,746.00

Budget Uses

Expenditure Budget	0002	239,746.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,126.04
Operating Reserve	0961	47,949.20
Unreserved Fund Balance Reappropriated	0970	42,176.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	197,569.16
Total Estimated Revenues to Fund Adopted Budget	0004	239,746.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,598.12

Budget Uses

Expenditure Budget	0002	4,598.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,598.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,598.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,598.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,501.43

Budget Uses

Expenditure Budget	0002	21,501.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,501.43
District Tax Levy	1110	20,000.00
District Mills	999	7.47
Total Estimated Revenues to Fund Adopted Budget	0004	21,501.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2024
45 Sanders

Submit ID: 0815-04806684

0815 Hot Springs K-12

29 Flexibility Fund

Adopted Budget	0001	24,632.28

Budget Uses

Expenditure Budget	0002	24,632.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,014.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,014.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,617.81
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,632.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0815 Hot Springs K-12

Submit ID: 0815-04806684

50 Debt Service Fund

04HS

Taxable Value		2,299,545.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,495.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,495.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	19,495.05

Budget Report
FY 2024

45 Sanders

Submit ID: 0815-04806684

0815 Hot Springs K-12

61 Building Reserve Fund

Adopted Budget		0001	52,008.87

Budget Uses

Expenditure Budget		0002	51,443.01
Add To Fund Balance		0003	565.86
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	565.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	565.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,047.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,395.16	
District Tax Levy		1110	12,395.16
District Mills		999	4.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.63
Total Estimated Revenues to Fund Adopted Budget		0004	52,008.87

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0983-17678107

0983 Huntley Project K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	566	*	229	12,874,907

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Huck

(Signature) (Date)

Chairperson, School Trustees: Clint Johannes

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0983-17678107

0983 Huntley Project K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,171,797.57	1,025,373.00	10%	16.61%	0.00	5,007,310.67	1,164,486.90	90.47
10 Transportation	1,142,720.92	228,544.18	20%	20.00%	141,817.82	398,594.63	602,308.47	46.78
11 Bus Depreciation Reserve	1,105,753.50	0.00	N/A	0.00%	713,520.00	161,138.00	231,095.50	17.95
13 Tuition	351,958.38		N/A		828.00	80,569.00	270,561.38	21.01
14 Retirement	1,113,884.43	222,776.89	20%	20.00%	156,024.11	957,860.32		
17 Adult Education	29,693.00	0.00	35%	0.00%	18,941.00	1,676.50	9,075.50	0.70
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	98,374.60	0.00	N/A	0.00%	16,824.00	21,550.60	60,000.00	4.66
29 Flexibility	15,871.00	0.00	N/A	0.00%	15,871.00	0.00	0.00	0.00
61 Building Reserve	291,165.00	0.00	N/A	0.00%	147,621.00	90,824.00	52,720.00	4.09
Total of All Funds	10,321,218.40	1,476,694.07			1,211,446.93	6,719,523.72	2,390,247.75	185.66

50 Debt Service **Tax Jurisdiction**								
816001103	413,701.14	0.00	20-9-438	0.00%	15,815.00	129,491.50	268,394.64	20.85

Budget Report
FY 2024

56 Yellowstone **Submit ID: 0983-17678107**

0983 Huntley Project K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HUNTLEY PROJECT K-6	437
M1	HUNTLEY PROJECT 7-8	129
H1	HUNTLEY PROJECT HS 9-12	229 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,673,730.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	254,041.84
D.	At Risk Student	(I-D)	28,996.30
E.	Indian Education For All	(I-E)	19,008.45
F.	American Indian Achievement Gap	(I-F)	10,810.00
G.	Data For Achievement	(I-G)	18,197.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	263,252.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	40,811.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,054.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,587.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	789
B.	BASE Budget Limit	(II-B)	5,347,787.20
C.	Maximum Budget Limit	(II-C)	6,690,184.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	655,898.82
E.	Adopted Budget	(II-E)	6,003,686.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,501,132.34
H.	Maximum Budget Limit	(II-H)	6,879,870.86
I.	Highest Budget Without a Vote	(II-I)	6,171,797.57
J.	Highest Budget	(II-J)	6,879,870.86
K.	Highest Voted Amount	(II-K)	708,073.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,171,797.57

Budget Report
FY 2024

56 Yellowstone **Submit ID: 0983-17678107**

0983 Huntley Project K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		617,179.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		408,193.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	408,193.24	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,025,373.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	185,166.00	78,086.66	263,252.66
B.	Special Education RSBG to Coop	29,092.40	11,719.20	40,811.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	85,703.36	35,922.34	121,625.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	191,780.00	343,483.00	535,263.00
F.	100% Of Per Student Entitlement	3,663,929.80	1,782,307.00	5,446,236.80
		3,855,709.80	2,125,790.00	5,981,499.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,361,065.56	750,403.87	2,111,469.43
H.	Special Education in BASE@40%	85,703.36	35,922.34	121,625.70
I.	Subsidized BASE Amount	1,446,768.92	786,326.21	2,233,095.13
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,171,797.57
1.	BASE Budget Limit	(V-A1)	5,501,132.34	
2.	Over-BASE Budget	(V-A2)	670,665.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,673,730.42
1.	Direct State Aid Paid By State	(V-B1)	2,673,730.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		254,041.84
D.	At Risk Student	(V-D)		28,996.30
E.	Indian Education For All	(V-E)		19,008.45
F.	American Indian Achievement Gap	(V-F)		10,810.00
G.	Data For Achievement	(V-G)		18,197.55

H.	Special Education Allowable Cost Payment	(V-H)		263,252.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		357,580.27
	1. Actual Non-Levy Revenue	(V-J1)	31,062.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	326,517.50	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,875,514.85
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,366,926.77	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	508,588.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,501,132.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,766.41
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	14,766.41	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		655,898.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		670,665.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.98
T.	BASE Mills - High School	(V-T)		13.55
U.	Over-BASE Mills	(V-U)		50.94
	1. District Property Tax Levy Mills	(V-U1)	50.94	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0983-17678107

0983 Huntley Project K-12 Schools

01 General Fund

Adopted Budget	0001	6,171,797.57

Budget Uses

Expenditure Budget	0002	6,171,797.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,673,730.42
Quality Educator	3111	254,041.84
At Risk Student	3112	28,996.30
Indian Education For All	3113	19,008.45
American Indian Achievement Gap	3114	10,810.00
State Special Education Allowable Cost Payment to Districts	3115	263,252.66
Data For Achievement	3116	18,197.55
State - Guaranteed Tax Base Aid	3120	1,366,926.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	31,062.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	326,517.50
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,766.41
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	508,588.08		
Over-BASE Levy	1110(c)	655,898.82		
District Tax Levy			1110	1,164,486.90
Total Estimated Revenues to Fund Adopted Budget			0004	6,171,797.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,142,720.92

Budget Uses

Expenditure Budget	0002	1,142,720.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	238,449.66
Contingency	0006	23,844.97
Over-Schedule	0011	880,426.29
Fund Balance for Budget	TFS48	370,362.00
Operating Reserve	0961	228,544.18
Unreserved Fund Balance Reappropriated	0970	141,817.82

Estimated Funding Sources

Coal Gross Proceeds	1123	136,300.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	131,147.31
State - On-Schedule Transportation Reimbursement	3210	131,147.32
District Tax Levy	1110	602,308.47
District Mills	999	46.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,142,720.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,105,753.50

Budget Uses

Expenditure Budget	0002	1,105,753.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	713,520.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	713,520.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	161,138.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	231,095.50
District Mills	999	17.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,105,753.50

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0983-17678107

0983 Huntley Project K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ford Expedition	2023	81,953.00	0.00	16,390.60	16,390.60
2021 Ford Expedition Max	2022	63,840.00	0.00	12,768.00	12,768.00
2023 Bluebird 51 - 23B	2022	122,000.00	0.00	24,400.00	20,000.00
2022 Bluebird 83-22A	2021	187,500.00	10,000.00	37,500.00	20,000.00
2019 Ford Expedition Max - E-Bus	2020	53,488.00	25,697.60	10,697.60	10,697.60
2021 Bluebird 77-21A	2020	122,800.00	10,000.00	24,560.00	20,000.00
2019 Bluebird 83-19A	2019	112,500.00	44,843.00	22,500.00	22,500.00
2019 Bluebird 83-19B	2019	112,500.00	44,843.00	22,500.00	22,500.00
2020 Bluebird 83-20A	2019	120,500.00	20,000.00	24,100.00	24,100.00
2020 Bluebird 83-20B	2019	120,500.00	20,000.00	24,100.00	24,100.00
2017 Blue Bird 81-17C	2017	115,850.00	79,510.00	23,170.00	23,170.00
2017 Thomas 46-17D	2017	153,701.00	137,648.90	30,740.20	30,740.20
2018 Bluebird 78-18B	2017	120,388.00	76,941.20	24,077.60	24,077.60
2018 Bluebird 81-18A	2017	116,936.00	70,301.20	23,387.20	23,387.20
2017 Thomas 83-17A	2016	113,027.00	109,195.20	22,605.40	19,225.00
2017 Thomas 83-17B	2016	113,027.00	111,871.20	22,605.40	19,225.00
2014 Thomas - 46 - 14A	2015	144,665.00	202,531.00	28,933.00	14,466.50
2015 Thomas - 84 - 15B	2015	111,047.00	118,837.20	22,209.40	22,209.40
2015 Thomas - 84 -15A	2015	111,047.00	118,837.20	22,209.40	22,209.40
2014 Thomas 53 - 14C	2013	97,664.00	146,496.00	N/A	NA
2014 Thomas 82 - 14B	2013	109,556.00	163,867.00	21,911.20	467.00
2012 Thomas 48-12B	2012	87,000.00	130,500.00	N/A	NA
2012 Thomas 84-12A	2012	93,000.00	139,500.00	N/A	NA
2010 Thomas 84-10A	2011	105,015.00	157,522.50	N/A	NA
2011 Thomas 84-11A	2011	94,529.00	141,793.50	N/A	NA
2009 Bluebird 84-09B	2009	87,324.00	130,986.00	N/A	NA
2002 Bluebird 84-02A	2008	48,000.00	72,000.00	N/A	NA
2005 Bluebird 84-05A	2008	65,000.00	97,500.00	N/A	NA
2007 Bluebird 84-07A	2007	79,000.00	118,500.00	N/A	NA
2007 Bluebird 84-07B	2007	79,000.00	118,500.00	N/A	NA
2008 Thomas 48-08A	2007	97,000.00	145,500.00	N/A	NA
2001 Bluebird 24-01A	2006	16,500.00	24,750.00	N/A	NA
2006 84 Bluebird-06A	2006	71,700.00	107,550.00	N/A	NA
2006 Bluebird 84-06B	2006	71,700.00	107,550.00	N/A	NA
1997 Bluebird 84-97B	2004	32,000.00	48,000.00	N/A	NA
1994 Bluebird 84	2002	25,000.00	37,500.00	N/A	NA
2000 Bluebird 48-00B	2000	44,216.97	66,325.46	N/A	NA
1983 4WD Collins 19	1998	3,500.00	5,250.00	N/A	NA
Total					392,233.50

13 Tuition Fund

Adopted Budget	0001	351,958.38

Budget Uses

Expenditure Budget	0002	351,958.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	828.00
Unreserved Fund Balance Reappropriated	0970	828.00

Estimated Funding Sources

Coal Gross Proceeds	1123	80,569.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	270,561.38
District Mills	999	21.01
Total Estimated Revenues to Fund Adopted Budget	0004	351,958.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,113,884.43

Budget Uses

Expenditure Budget	0002	1,113,884.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	378,801.00
Operating Reserve	0961	222,776.89
Unreserved Fund Balance Reappropriated	0970	156,024.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	957,860.32
Total Estimated Revenues to Fund Adopted Budget	0004	1,113,884.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	29,693.00

Budget Uses

Expenditure Budget	0002	29,693.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,941.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,941.00

Estimated Funding Sources

Coal Gross Proceeds	1123	1,676.50
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,075.50
District Mills	999	0.70
Total Estimated Revenues to Fund Adopted Budget	0004	29,693.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	98,374.60

Budget Uses

Expenditure Budget	0002	98,374.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,824.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,824.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	16,319.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,231.60
District Tax Levy	1110	60,000.00
District Mills	999	4.66
Total Estimated Revenues to Fund Adopted Budget	0004	98,374.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,871.00

Budget Uses

Expenditure Budget	0002	15,871.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,871.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,871.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,871.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0983-17678107

0983 Huntley Project K-12 Schools

50 Debt Service Fund

816001103

Taxable Value		12,874,907.00
Adopted Budget	0001	413,701.14

Budget Uses

Expenditure Budget	0002	413,701.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,045,221.00
Fund Balance In Sinking Fund	0960	8,029,406.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,815.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	129,491.50
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	268,394.64
Jurisdiction Mills	999	20.85
Total Estimated Revenues to Fund Adopted Budget	0004	413,701.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	09/11/2009	12/01/2024	3,900,000.00	711,045.83	114,520.46	50,700.00	325.00
High School Bond	09/11/2009	12/01/2024	5,850,000.00	1,061,402.08	171,780.68	76,050.00	325.00
Total Bond Requirements							413,701.14
Total Debt Service Requirements						0002	413,701.14

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0983-17678107

0983 Huntley Project K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	291,165.00

Budget Uses

Expenditure Budget		0002	291,165.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	147,621.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	147,621.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	26,754.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,070.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	52,720.00	
District Tax Levy		1110	52,720.00
District Mills		999	4.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.09
Total Estimated Revenues to Fund Adopted Budget		0004	291,165.00

Budget Report
FY 2024

52 Treasure

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0923 Hysham K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	62	14	5,193,038

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robin Weinmeister

(Signature) (Date)

Chairperson, School Trustees: Marcus Baue

(Signature) (Date)

County Superintendent: Julie Pinkerton

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

52 Treasure

Submit ID: 0923-04896068

0923 Hysham K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,303,153.81	130,315.38	10%	10.00%	3,844.24	649,361.75	649,947.82	125.15
10 Transportation	176,022.78	35,204.56	20%	20.00%	10,185.28	11,250.55	154,586.95	29.77
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,634.49		N/A		3,634.49	0.00	0.00	0.00
14 Retirement	165,000.00	33,000.00	20%	20.00%	35,457.81	129,542.19		
17 Adult Education	7,763.71	2,717.30	35%	35.00%	5,046.41	0.00	2,717.30	0.52
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	859.77	894.27	N/A	104.01%	0.00	859.77	0.00	0.00
29 Flexibility	705.60	0.00	N/A	0.00%	705.60	0.00	0.00	0.00
61 Building Reserve	323,082.30	0.00	N/A	0.00%	284,832.31	19,284.53	18,965.46	3.65
Total of All Funds	1,980,222.46	202,131.51			343,706.14	810,298.79	826,217.53	159.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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0923 Hysham K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HYSHAM K-6	47
M1	HYSHAM 7-8	15
H1	HYSHAM HS 9-12	14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	460,431.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,575.00
D.	At Risk Student	(I-D)	3,655.14
E.	Indian Education For All	(I-E)	1,817.16
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	1,739.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,385.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,906.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,454.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,293.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	75
B.	BASE Budget Limit	(II-B)	853,528.33
C.	Maximum Budget Limit	(II-C)	1,061,496.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	416,591.85
E.	Adopted Budget	(II-E)	1,270,120.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	904,068.43
H.	Maximum Budget Limit	(II-H)	1,123,453.42
I.	Highest Budget Without a Vote	(II-I)	1,303,153.81
J.	Highest Budget	(II-J)	1,303,153.81
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,303,153.81

Budget Report
FY 2024

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0923 Hysham K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		130,315.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,844.24
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,844.24	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		134,159.62

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	15,384.53	3,001.11	18,385.64
B.	Special Education RSBG to Coop	3,186.80	719.60	3,906.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,428.53	1,488.28	8,916.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	405,112.30	109,714.50	514,826.80
		576,851.30	453,197.50	1,030,048.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	203,628.51	159,978.72	363,607.23
H.	Special Education in BASE@40%	7,428.53	1,488.28	8,916.82
I.	Subsidized BASE Amount	211,057.04	161,467.00	372,524.05
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,303,153.81
1.	BASE Budget Limit	(V-A1)	904,068.43	
2.	Over-BASE Budget	(V-A2)	399,085.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		460,431.81
1.	Direct State Aid Paid By State	(V-B1)	460,431.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,575.00
D.	At Risk Student	(V-D)		3,655.14
E.	Indian Education For All	(V-E)		1,817.16
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		1,739.64

H.	Special Education Allowable Cost Payment	(V-H)		18,385.64
I.	Remaining Fund Balance Available	(V-I)		3,844.24
J.	Non-Levy Revenue and Funding Sources	(V-J)		177.86
1.	Actual Non-Levy Revenue	(V-J1)	177.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		368,501.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	117,639.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	250,862.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		904,068.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		399,085.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		399,085.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.60
T.	BASE Mills - High School	(V-T)		16.70
U.	Over-BASE Mills	(V-U)		76.85
1.	District Property Tax Levy Mills	(V-U1)	76.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

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0923 Hysham K-12 Schools

01 General Fund

Adopted Budget	0001	1,303,153.81

Budget Uses

Expenditure Budget	0002	1,303,153.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,844.24
Direct State Aid	3110	460,431.81
Quality Educator	3111	44,575.00
At Risk Student	3112	3,655.14
Indian Education For All	3113	1,817.16
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	18,385.64
Data For Achievement	3116	1,739.64
State - Guaranteed Tax Base Aid	3120	117,639.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	177.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0923 Hysham K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	250,862.44		
Over-BASE Levy	1110(c)	399,085.38		
District Tax Levy			1110	649,947.82
Total Estimated Revenues to Fund Adopted Budget			0004	1,303,153.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	176,022.78

Budget Uses

Expenditure Budget	0002	176,022.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,227.77
Contingency	0006	1,022.78
Over-Schedule	0011	164,772.23
Fund Balance for Budget	TFS48	45,389.84
Operating Reserve	0961	35,204.56
Unreserved Fund Balance Reappropriated	0970	10,185.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,625.27
State - On-Schedule Transportation Reimbursement	3210	5,625.28
District Tax Levy	1110	154,586.95
District Mills	999	29.77
Total Estimated Revenues to Fund Adopted Budget	0004	176,022.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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52 Treasure
0923 Hysham K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	3,634.49

Budget Uses

Expenditure Budget	0002	3,634.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,634.49
Unreserved Fund Balance Reappropriated	0970	3,634.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,634.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

52 Treasure

0923 Hysham K-12 Schools

Submit ID: 0923-04896068

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,457.81
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	35,457.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,542.19
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,763.71

Budget Uses

Expenditure Budget	0002	7,763.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,763.71
Operating Reserve	0961	2,717.30
Unreserved Fund Balance Reappropriated	0970	5,046.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,717.30
District Mills	999	0.52
Total Estimated Revenues to Fund Adopted Budget	0004	7,763.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	859.77

Budget Uses

Expenditure Budget	0002	859.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	894.27
Operating Reserve	0961	894.27
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	859.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	859.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	705.60

Budget Uses

Expenditure Budget	0002	705.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	705.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	705.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	705.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

52 Treasure

Submit ID: 0923-04896068

0923 Hysham K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	323,082.30

Budget Uses

Expenditure Budget		0002	323,082.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	284,832.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	284,832.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,284.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,965.46	
District Tax Levy		1110	18,965.46
District Mills		999	3.65
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.65
Total Estimated Revenues to Fund Adopted Budget		0004	323,082.30

Budget Report
FY 2024

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-54413634

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	311	N/A	7,539,526

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debi Orelup

(Signature) (Date)

Chairperson, School Trustees: Renae Scott

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

Submit ID: 0989-54413634

0989 Independent Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,937,002.98	193,517.85	10%	9.99%	0.00	1,557,669.54	379,333.44	50.31
10 Transportation	178,810.00	35,762.00	20%	20.00%	44,216.23	31,185.00	103,408.77	13.72
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	280,565.00		N/A		50,343.00	942.00	229,280.00	30.41
14 Retirement	319,180.00	63,836.00	20%	20.00%	54,322.58	264,857.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,357.20	0.00	N/A	0.00%	24,676.67	1,680.53	0.00	0.00
29 Flexibility	2.75	0.00	N/A	0.00%	2.75	0.00	0.00	0.00
61 Building Reserve	316,348.99	0.00	N/A	0.00%	266,809.33	30,504.66	19,035.00	2.52
Total of All Funds	3,058,266.92	293,115.85			440,370.56	1,886,839.15	731,057.21	96.96

50 Debt Service **Tax Jurisdiction**								
52 Elem	248,900.00	0.00	20-9-438	0.00%	40,160.58	0.00	208,739.42	27.69

Budget Report
FY 2024

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-54413634

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 INDEPENDENT K-6 311

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	875,040.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	81,483.10
D.	At Risk Student	(I-D)	3,300.87
E.	Indian Education For All	(I-E)	7,436.01
F.	American Indian Achievement Gap	(I-F)	2,115.00
G.	Data For Achievement	(I-G)	7,118.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	66,570.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,985.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,786.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	314
B.	BASE Budget Limit	(II-B)	1,743,646.78
C.	Maximum Budget Limit	(II-C)	2,172,483.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	163,889.82
E.	Adopted Budget	(II-E)	1,910,536.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,767,113.16
H.	Maximum Budget Limit	(II-H)	2,208,163.21
I.	Highest Budget Without a Vote	(II-I)	1,937,002.98
J.	Highest Budget	(II-J)	2,208,163.21
K.	Highest Voted Amount	(II-K)	271,160.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,937,002.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		193,517.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		193,517.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,937,002.98
1.	BASE Budget Limit	(V-A1)	1,767,113.16	
2.	Over-BASE Budget	(V-A2)	169,889.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		875,040.05
1.	Direct State Aid Paid By State	(V-B1)	875,040.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		81,483.10
D.	At Risk Student	(V-D)		3,300.87
E.	Indian Education For All	(V-E)		7,436.01
F.	American Indian Achievement Gap	(V-F)		2,115.00
G.	Data For Achievement	(V-G)		7,118.79
H.	Special Education Allowable Cost Payment	(V-H)		66,570.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		459.68
1.	Actual Non-Levy Revenue	(V-J1)	459.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		723,589.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	508,146.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	215,443.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,767,113.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	6,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		163,889.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		169,889.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.74
1.	District Property Tax Levy Mills	(V-U1)	21.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-54413634

01 General Fund

Adopted Budget	0001	1,937,002.98

Budget Uses

Expenditure Budget	0002	1,937,002.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	875,040.05
Quality Educator	3111	81,483.10
At Risk Student	3112	3,300.87
Indian Education For All	3113	7,436.01
American Indian Achievement Gap	3114	2,115.00
State Special Education Allowable Cost Payment to Districts	3115	66,570.02
Data For Achievement	3116	7,118.79
State - Guaranteed Tax Base Aid	3120	508,146.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	459.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	6,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	215,443.62		
Over-BASE Levy	1110(c)	163,889.82		
District Tax Levy			1110	379,333.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,937,002.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	178,810.00

Budget Uses

Expenditure Budget	0002	178,810.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,400.00
Contingency	0006	0.00
Over-Schedule	0011	148,410.00
Fund Balance for Budget	TFS48	79,978.23
Operating Reserve	0961	35,762.00
Unreserved Fund Balance Reappropriated	0970	44,216.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	785.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,200.00
State - On-Schedule Transportation Reimbursement	3210	15,200.00
District Tax Levy	1110	103,408.77
District Mills	999	13.72
Total Estimated Revenues to Fund Adopted Budget	0004	178,810.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	280,565.00

Budget Uses

Expenditure Budget	0002	280,565.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,343.00
Unreserved Fund Balance Reappropriated	0970	50,343.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	942.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	229,280.00
District Mills	999	30.41
Total Estimated Revenues to Fund Adopted Budget	0004	280,565.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	319,180.00

Budget Uses

Expenditure Budget	0002	319,180.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,158.58
Operating Reserve	0961	63,836.00
Unreserved Fund Balance Reappropriated	0970	54,322.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,857.42
Total Estimated Revenues to Fund Adopted Budget	0004	319,180.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,357.20

Budget Uses

Expenditure Budget	0002	26,357.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,676.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,676.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,680.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,357.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.75

Budget Uses

Expenditure Budget	0002	2.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-54413634

50 Debt Service Fund

52 Elem

Taxable Value		7,539,526.00
Adopted Budget	0001	248,900.00

Budget Uses

Expenditure Budget	0002	248,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,160.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,160.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	208,739.42
Jurisdiction Mills	999	27.69
Total Estimated Revenues to Fund Adopted Budget	0004	248,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/18/2021	06/15/2029	2,060,000.00	1,415,000.00	220,000.00	28,400.00	500.00
Total Bond Requirements							248,900.00
Total Debt Service Requirements						0002	248,900.00

Budget Report
FY 2024

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-54413634

61 Building Reserve Fund

Adopted Budget		0001	316,348.99

Budget Uses

Expenditure Budget		0002	316,348.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	266,809.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	266,809.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,504.66
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,035.00	
District Tax Levy		1110	19,035.00
District Mills		999	2.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.52
Total Estimated Revenues to Fund Adopted Budget		0004	316,348.99

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	951,328

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Troy Dawson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,043.36	21,336.20	10%	18.87%	0.00	64,883.79	48,159.57	50.62
10 Transportation	1,925.00	320.49	20%	16.65%	0.00	1,925.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,975.00	2,795.00	20%	20.00%	6,417.65	7,557.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	86.36	0.00	N/A	0.00%	0.00	86.36	0.00	0.00
29 Flexibility	22,744.66	0.00	N/A	0.00%	22,744.66	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	151,774.38	24,451.69			29,162.31	74,452.50	48,159.57	50.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 JACKSON K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,233.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	411.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	424.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	83,404.13
C.	Maximum Budget Limit	(II-C)	103,396.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,001.76
E.	Adopted Budget	(II-E)	104,405.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	90,811.55
H.	Maximum Budget Limit	(II-H)	113,043.36
I.	Highest Budget Without a Vote	(II-I)	113,043.36
J.	Highest Budget	(II-J)	113,043.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,043.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,304.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,031.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,031.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,336.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,043.36
1.	BASE Budget Limit	(V-A1)	90,811.55	
2.	Over-BASE Budget	(V-A2)	22,231.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		1,233.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		673.40
1.	Actual Non-Levy Revenue	(V-J1)	673.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,481.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	11,554.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,927.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		90,811.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,231.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,231.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.37
1.	District Property Tax Levy Mills	(V-U1)	23.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

01 General Fund

Adopted Budget	0001	113,043.36

Budget Uses

Expenditure Budget	0002	113,043.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	47,482.31
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,233.68
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	11,554.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	609.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	64.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,927.76		
Over-BASE Levy	1110(c)	22,231.81		
District Tax Levy			1110	48,159.57
Total Estimated Revenues to Fund Adopted Budget			0004	113,043.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,925.00

Budget Uses

Expenditure Budget	0002	1,925.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,750.00
Contingency	0006	175.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	320.49
Operating Reserve	0961	320.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	962.50
State - On-Schedule Transportation Reimbursement	3210	962.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

14 Retirement Fund

Adopted Budget	0001	13,975.00

Budget Uses

Expenditure Budget	0002	13,975.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,212.65
Operating Reserve	0961	2,795.00
Unreserved Fund Balance Reappropriated	0970	6,417.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,557.35
Total Estimated Revenues to Fund Adopted Budget	0004	13,975.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	86.36

Budget Uses

Expenditure Budget	0002	86.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	86.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

29 Flexibility Fund

Adopted Budget	0001	22,744.66

Budget Uses

Expenditure Budget	0002	22,744.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,744.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,744.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,744.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-45748466

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-16180118

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	290	32,826,202

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lorie Carey

(Signature) (Date)

Chairperson, School Trustees: Camilla Robson

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-16180118

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,721,073.50	537,338.11	10%	19.75%	64,982.99	1,872,745.87	783,344.64	23.86
10 Transportation	433,773.62	86,754.72	20%	20.00%	32,080.71	135,935.12	265,757.79	8.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	97,369.72		N/A		0.00	0.00	97,369.72	2.97
14 Retirement	372,509.80	74,501.96	20%	20.00%	35,043.68	337,466.12		
17 Adult Education	46,335.41	0.00	35%	0.00%	46,335.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,190.77	0.00	N/A	0.00%	0.00	2,190.77	35,000.00	1.07
29 Flexibility	32,801.05	0.00	N/A	0.00%	32,801.05	0.00	0.00	0.00
61 Building Reserve	93,295.74	0.00	N/A	0.00%	45,956.40	18,684.52	28,654.82	0.87
Total of All Funds	3,834,349.61	698,594.79			257,200.24	2,367,022.40	1,210,126.97	36.87

50 Debt Service								
Tax Jurisdiction								
SD 1	936,500.00	0.00	20-9-438	0.00%	0.00	0.00	936,500.00	28.53

Budget Report
FY 2024

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-16180118

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JEFFERSON HS 9-12 290 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,160,470.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	84,728.16
D.	At Risk Student	(I-D)	5,172.22
E.	Indian Education For All	(I-E)	6,933.90
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	6,638.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,996.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,700.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	34,704.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	294
B.	BASE Budget Limit	(II-B)	2,320,925.50
C.	Maximum Budget Limit	(II-C)	2,909,461.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	364,600.09
E.	Adopted Budget	(II-E)	2,725,525.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,303,636.93
H.	Maximum Budget Limit	(II-H)	2,880,881.12
I.	Highest Budget Without a Vote	(II-I)	2,721,073.50
J.	Highest Budget	(II-J)	2,880,881.12
K.	Highest Voted Amount	(II-K)	159,807.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,721,073.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		272,107.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		265,230.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	265,230.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		64,982.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	64,982.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		602,321.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,721,073.50
1.	BASE Budget Limit	(V-A1)	2,303,636.93	
2.	Over-BASE Budget	(V-A2)	417,436.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,160,470.33
1.	Direct State Aid Paid By State	(V-B1)	1,160,470.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		84,728.16
D.	At Risk Student	(V-D)		5,172.22
E.	Indian Education For All	(V-E)		6,933.90
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		6,638.10
H.	Special Education Allowable Cost Payment	(V-H)		81,996.42
I.	Remaining Fund Balance Available	(V-I)		64,982.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		28,909.26
1.	Actual Non-Levy Revenue	(V-J1)	28,909.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		861,220.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	442,476.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	418,744.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,303,636.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		52,836.48
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	52,836.48	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		364,600.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		417,436.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.75
U.	Over-BASE Mills	(V-U)		11.11
1.	District Property Tax Levy Mills	(V-U1)	11.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-16180118

01 General Fund

Adopted Budget	0001	2,721,073.50

Budget Uses

Expenditure Budget	0002	2,721,073.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	64,982.99
Direct State Aid	3110	1,160,470.33
Quality Educator	3111	84,728.16
At Risk Student	3112	5,172.22
Indian Education For All	3113	6,933.90
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	81,996.42
Data For Achievement	3116	6,638.10
State - Guaranteed Tax Base Aid	3120	442,476.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,882.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	27.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	52,836.48

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	418,744.55		
Over-BASE Levy	1110(c)	364,600.09		
District Tax Levy			1110	783,344.64
Total Estimated Revenues to Fund Adopted Budget			0004	2,721,073.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	433,773.62

Budget Uses

Expenditure Budget	0002	433,773.62
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	123,577.38
Contingency	0006	12,357.74
Over-Schedule	0011	297,838.50
Fund Balance for Budget	TFS48	118,835.43
Operating Reserve	0961	86,754.72
Unreserved Fund Balance Reappropriated	0970	32,080.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	67,967.56
State - On-Schedule Transportation Reimbursement	3210	67,967.56
District Tax Levy	1110	265,757.79
District Mills	999	8.10
Total Estimated Revenues to Fund Adopted Budget	0004	433,773.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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22 Jefferson
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Submit ID: 0457-16180118

13 Tuition Fund

Adopted Budget	0001	97,369.72

Budget Uses

Expenditure Budget	0002	97,369.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	97,369.72
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	97,369.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	372,509.80

Budget Uses

Expenditure Budget	0002	372,509.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,545.64
Operating Reserve	0961	74,501.96
Unreserved Fund Balance Reappropriated	0970	35,043.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	337,466.12
Total Estimated Revenues to Fund Adopted Budget	0004	372,509.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,335.41

Budget Uses

Expenditure Budget	0002	46,335.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,335.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,335.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,335.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,190.77

Budget Uses

Expenditure Budget	0002	37,190.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,190.77
District Tax Levy	1110	35,000.00
District Mills	999	1.07
Total Estimated Revenues to Fund Adopted Budget	0004	37,190.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,801.05

Budget Uses

Expenditure Budget	0002	32,801.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,801.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,801.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,801.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0457-16180118

50 Debt Service Fund

SD 1

Taxable Value		32,826,202.00
Adopted Budget	0001	936,500.00

Budget Uses

Expenditure Budget	0002	936,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-9,563.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	936,500.00
Jurisdiction Mills	999	28.53
Total Estimated Revenues to Fund Adopted Budget	0004	936,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	02/01/2022	06/30/2042	12,500,000.00	11,830,000.00	445,000.00	491,000.00	500.00
Total Bond Requirements							936,500.00
Total Debt Service Requirements						0002	936,500.00

Budget Report
FY 2024

22 Jefferson

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Submit ID: 0457-16180118

61 Building Reserve Fund

Adopted Budget		0001	93,295.74

Budget Uses

Expenditure Budget		0002	93,295.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,956.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,956.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,684.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,654.82	
District Tax Levy		1110	28,654.82
District Mills		999	0.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.87
Total Estimated Revenues to Fund Adopted Budget		0004	93,295.74

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	287	N/A	11,608,889

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Dawn Blain

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,048,407.28	175,361.00	10%	8.56%	0.00	1,460,500.52	587,906.76	50.65
10 Transportation	200,000.00	40,000.00	20%	20.00%	10,725.00	75,912.01	113,362.99	9.77
11 Bus Depreciation Reserve	192,698.68	0.00	N/A	0.00%	134,528.00	0.00	58,170.68	5.01
13 Tuition	98,677.84		N/A		20,525.00	0.00	78,152.84	6.73
14 Retirement	390,000.00	78,000.00	20%	20.00%	34,862.00	355,138.00		
17 Adult Education	13,000.00	4,550.00	35%	35.00%	8,411.00	0.00	4,589.00	0.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,712.55	1,564.00	N/A	4.93%	0.00	1,712.55	30,000.00	2.58
29 Flexibility	132,166.05	0.00	N/A	0.00%	59,188.00	38,258.05	34,720.00	2.99
61 Building Reserve	90,690.00	10,798.00	N/A	11.91%	0.00	19,008.66	71,681.34	6.18
Total of All Funds	3,197,352.40	310,273.00			268,239.00	1,950,529.79	978,583.61	84.31

50 Debt Service Tax Jurisdiction								
0060	0.00	0.00	20-9-438	0.00%	2,609.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JOLIET K-6	217
M1	JOLIET 7-8	70

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	913,370.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	80,894.71
D.	At Risk Student	(I-D)	2,981.06
E.	Indian Education For All	(I-E)	6,862.17
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	6,569.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,258.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,751.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,675.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	279
B.	BASE Budget Limit	(II-B)	1,717,347.14
C.	Maximum Budget Limit	(II-C)	2,126,291.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,629.01
E.	Adopted Budget	(II-E)	1,964,976.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,800,777.91
H.	Maximum Budget Limit	(II-H)	2,238,950.00
I.	Highest Budget Without a Vote	(II-I)	2,048,407.28
J.	Highest Budget	(II-J)	2,238,950.00
K.	Highest Voted Amount	(II-K)	190,542.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,048,407.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		175,361.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		175,361.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,048,407.28
1.	BASE Budget Limit	(V-A1)	1,800,777.91	
2.	Over-BASE Budget	(V-A2)	247,629.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		913,370.88
1.	Direct State Aid Paid By State	(V-B1)	913,370.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		80,894.71
D.	At Risk Student	(V-D)		2,981.06
E.	Indian Education For All	(V-E)		6,862.17
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		6,569.43
H.	Special Education Allowable Cost Payment	(V-H)		44,258.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,673.00
1.	Actual Non-Levy Revenue	(V-J1)	3,673.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		741,228.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	400,951.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	340,277.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,800,777.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,629.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,629.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.33
1.	District Property Tax Levy Mills	(V-U1)	21.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,048,407.28

Budget Uses

Expenditure Budget	0002	2,048,407.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	913,370.88
Quality Educator	3111	80,894.71
At Risk Student	3112	2,981.06
Indian Education For All	3113	6,862.17
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	44,258.27
Data For Achievement	3116	6,569.43
State - Guaranteed Tax Base Aid	3120	400,951.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,793.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	880.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	340,277.39		
Over-BASE Levy	1110(c)	247,629.37		
District Tax Levy			1110	587,906.76
Total Estimated Revenues to Fund Adopted Budget			0004	2,048,407.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,010.92
Contingency	0006	6,901.09
Over-Schedule	0011	124,087.99
Fund Balance for Budget	TFS48	50,725.00
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	10,725.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,956.00
State - On-Schedule Transportation Reimbursement	3210	37,956.01
District Tax Levy	1110	113,362.99
District Mills	999	9.77
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	192,698.68

Budget Uses

Expenditure Budget	0002	192,698.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	134,528.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,528.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,170.68
District Mills	999	5.01
Total Estimated Revenues to Fund Adopted Budget	0004	192,698.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird	2021	67,140.00	26,856.00	13,428.00	13,428.00
2020 Bluebird	2020	73,670.00	58,936.00	14,734.00	14,734.00
2015 Ford Expedition	2019	23,693.40	18,954.04	4,738.68	4,738.68
2018 Blue Bird	2017	58,500.00	49,800.00	11,700.00	11,700.00
2016 Bluebird	2016	32,400.00	35,400.00	6,480.00	6,480.00
2011 Bluebird Vision 52 Pass	2014	26,250.00	39,375.00	N/A	NA
2014 Bluebird All American 84 passenger	2014	65,700.00	91,460.00	13,140.00	7,090.00
2008 Bluebird All-American Handicapped Bus	2013	19,000.00	28,500.00	N/A	NA
RADIOS, CASES, BATTERIES	2013	4,845.00	7,267.50	N/A	NA
2010 Thomas Freightliner	2010	42,742.50	64,113.75	N/A	NA
2010 Thomas Freightliner.	2010	42,742.50	64,113.75	N/A	NA
Total					58,170.68

13 Tuition Fund

Adopted Budget	0001	98,677.84

Budget Uses

Expenditure Budget	0002	98,677.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,525.00
Unreserved Fund Balance Reappropriated	0970	20,525.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	78,152.84
District Mills	999	6.73
Total Estimated Revenues to Fund Adopted Budget	0004	98,677.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,862.00
Operating Reserve	0961	78,000.00
Unreserved Fund Balance Reappropriated	0970	34,862.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	355,138.00
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,000.00

Budget Uses

Expenditure Budget	0002	13,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,961.00
Operating Reserve	0961	4,550.00
Unreserved Fund Balance Reappropriated	0970	8,411.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,589.00
District Mills	999	0.40
Total Estimated Revenues to Fund Adopted Budget	0004	13,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,712.55

Budget Uses

Expenditure Budget	0002	31,712.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,564.00
Operating Reserve	0961	1,564.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,712.55
District Tax Levy	1110	30,000.00
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	31,712.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	132,166.05

Budget Uses

Expenditure Budget	0002	132,166.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,188.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,188.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	34,720.00
State - Advanced Opportunity Aid	3770	3,538.05
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	34,720.00
District Mills	999	2.99
Total Estimated Revenues to Fund Adopted Budget	0004	132,166.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0060

Taxable Value		11,608,889.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,609.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,609.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,609.00

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61 Building Reserve Fund

Adopted Budget		0001	90,690.00

Budget Uses

Expenditure Budget		0002	90,690.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,798.00
Operating Reserve		0961	10,798.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,008.66
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
Building Reserve Permissive Levy	1110(b)	26,681.34	
District Tax Levy		1110	71,681.34
District Mills		999	6.18
Building Reserve Voted Mills		0134	3.88
Building Reserve Permissive Mills		0135	2.30
Total Estimated Revenues to Fund Adopted Budget		0004	90,690.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	225,000.00	5	612	180,000.00	45,000.00	45,000.00
Total						45,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	142	12,737,700

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Dawn Blain

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
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Submit ID: 0061-27869429

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,390,146.28	128,160.00	10%	9.22%	0.00	1,037,939.75	352,206.53	27.66
10 Transportation	150,000.00	30,000.00	20%	20.00%	18,719.00	50,608.01	80,672.99	6.33
11 Bus Depreciation Reserve	223,688.12	0.00	N/A	0.00%	183,881.00	0.00	39,807.12	3.13
13 Tuition	51,856.98		N/A		1,533.00	0.00	50,323.98	3.95
14 Retirement	210,000.00	42,000.00	20%	20.00%	14,022.00	195,978.00		
17 Adult Education	17,000.00	5,950.00	35%	35.00%	6,478.00	0.00	10,522.00	0.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,185.74	721.00	N/A	2.75%	0.00	1,185.74	25,000.00	1.96
29 Flexibility	101,141.36	0.00	N/A	0.00%	47,091.00	33,261.76	20,788.60	1.63
61 Building Reserve	59,738.46	614.30	N/A	1.03%	0.00	15,508.15	44,230.31	3.48
Total of All Funds	2,229,756.94	207,445.30			271,724.00	1,334,481.41	623,551.53	48.97

50 Debt Service **Tax Jurisdiction**								
Joliet High School District 7	0.00	3,744.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JOLIET HS 9-12 142

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	648,935.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,915.29
D.	At Risk Student	(I-D)	1,163.29
E.	Indian Education For All	(I-E)	3,395.22
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,250.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,985.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,298.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,045.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	134
B.	BASE Budget Limit	(II-B)	1,163,662.88
C.	Maximum Budget Limit	(II-C)	1,444,084.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	143,316.85
E.	Adopted Budget	(II-E)	1,306,979.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,246,829.43
H.	Maximum Budget Limit	(II-H)	1,554,751.52
I.	Highest Budget Without a Vote	(II-I)	1,390,146.28
J.	Highest Budget	(II-J)	1,554,751.52
K.	Highest Voted Amount	(II-K)	164,605.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,390,146.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		128,160.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		128,160.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,390,146.28
1.	BASE Budget Limit	(V-A1)	1,246,829.43	
2.	Over-BASE Budget	(V-A2)	143,316.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		648,935.60
1.	Direct State Aid Paid By State	(V-B1)	648,935.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,915.29
D.	At Risk Student	(V-D)		1,163.29
E.	Indian Education For All	(V-E)		3,395.22
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,250.38
H.	Special Education Allowable Cost Payment	(V-H)		21,985.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,766.00
1.	Actual Non-Levy Revenue	(V-J1)	2,766.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		521,418.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	312,528.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	208,889.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,246,829.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,316.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		143,316.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.41
U.	Over-BASE Mills	(V-U)		11.25
1.	District Property Tax Levy Mills	(V-U1)	11.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,390,146.28

Budget Uses

Expenditure Budget	0002	1,390,146.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	648,935.60
Quality Educator	3111	43,915.29
At Risk Student	3112	1,163.29
Indian Education For All	3113	3,395.22
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	21,985.52
Data For Achievement	3116	3,250.38
State - Guaranteed Tax Base Aid	3120	312,528.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,807.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	959.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	208,889.68		
Over-BASE Levy	1110(c)	143,316.85		
District Tax Levy			1110	352,206.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,390,146.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,007.28
Contingency	0006	4,600.73
Over-Schedule	0011	99,391.99
Fund Balance for Budget	TFS48	48,719.00
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	18,719.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,304.00
State - On-Schedule Transportation Reimbursement	3210	25,304.01
District Tax Levy	1110	80,672.99
District Mills	999	6.33
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	223,688.12

Budget Uses

Expenditure Budget	0002	223,688.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	183,881.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	183,881.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,807.12
District Mills	999	3.13
Total Estimated Revenues to Fund Adopted Budget	0004	223,688.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird	2021	44,760.00	17,904.00	8,952.00	8,952.00
2020 Bluebird	2020	32,330.00	25,864.00	6,466.00	6,466.00
2015 Ford Expedition	2019	15,795.60	12,636.48	3,159.12	3,159.12
2018 Blue Bird	2017	39,000.00	39,000.00	7,800.00	7,800.00
2016 Bluebird	2016	48,600.00	58,320.00	9,720.00	9,720.00
2011 Bluebird Vision 53 passenger	2014	26,250.00	39,375.00	N/A	NA
2014 Bluebird All-American 84 Passenger	2014	65,700.00	94,840.00	13,140.00	3,710.00
2008 Bluebird All American 53 Pass Handicapped	2013	9,500.00	14,250.00	N/A	NA
BUS RADIOS, CASES, BATTERIES	2013	2,867.00	4,300.50	N/A	NA
2010 Thomas Freightliner	2010	41,155.00	61,732.50	N/A	NA
2010 Thomas Freightliner.	2010	41,155.00	61,732.50	N/A	NA
Total					39,807.12

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13 Tuition Fund

Adopted Budget	0001	51,856.98

Budget Uses

Expenditure Budget	0002	51,856.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,533.00
Unreserved Fund Balance Reappropriated	0970	1,533.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,323.98
District Mills	999	3.95
Total Estimated Revenues to Fund Adopted Budget	0004	51,856.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,022.00
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	14,022.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,978.00
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,428.00
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	6,478.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,522.00
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,185.74

Budget Uses

Expenditure Budget	0002	26,185.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	721.00
Operating Reserve	0961	721.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,185.74
District Tax Levy	1110	25,000.00
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	26,185.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	101,141.36

Budget Uses

Expenditure Budget	0002	101,141.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,091.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,091.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	20,788.60
State - Advanced Opportunity Aid	3770	12,473.16
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	20,788.60
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	101,141.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
Joliet High School District 7

Taxable Value		12,737,700.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,744.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	3,744.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	59,738.46

Budget Uses

Expenditure Budget		0002	59,738.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	614.30
Operating Reserve		0961	614.30
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,508.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	14,230.31	
District Tax Levy		1110	44,230.31
District Mills		999	3.48
Building Reserve Voted Mills		0134	2.36
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	59,738.46

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	150,000.00	5	612	120,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	110	N/A	1,871,827

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Bryan Phipps

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,009,550.22	79,144.71	10%	7.84%	0.00	737,760.48	271,789.74	145.19
10 Transportation	49,200.00	8,788.53	20%	17.86%	0.00	4,950.00	44,250.00	23.64
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	132,830.00	24,538.29	20%	18.47%	0.00	132,830.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,054.40	0.00	N/A	0.00%	2,301.72	752.68	0.00	0.00
29 Flexibility	21.11	0.00	N/A	0.00%	21.11	0.00	0.00	0.00
61 Building Reserve	422.92	0.00	N/A	0.00%	422.92	0.00	0.00	0.00
Total of All Funds	1,195,078.65	112,471.53			2,745.75	876,293.16	316,039.74	168.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JORDAN K-6	81
M1	JORDAN 7-8	29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	399,712.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,799.13
D.	At Risk Student	(I-D)	1,895.77
E.	Indian Education For All	(I-E)	2,630.10
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	2,517.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,963.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,654.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,389.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	809,795.37
C.	Maximum Budget Limit	(II-C)	1,007,195.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	197,400.26
E.	Adopted Budget	(II-E)	1,007,195.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	791,456.64
H.	Maximum Budget Limit	(II-H)	983,869.10
I.	Highest Budget Without a Vote	(II-I)	997,457.88
J.	Highest Budget	(II-J)	1,009,550.22
K.	Highest Voted Amount	(II-K)	12,092.34
L.	Amount Approved on Ballot by Voters	(II-L)	12,092.34
M.	Adopted Budget	(II-M)	1,009,550.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,144.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,144.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,009,550.22
1.	BASE Budget Limit	(V-A1)	791,456.64	
2.	Over-BASE Budget	(V-A2)	218,093.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		399,712.32
1.	Direct State Aid Paid By State	(V-B1)	399,712.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,799.13
D.	At Risk Student	(V-D)		1,895.77
E.	Indian Education For All	(V-E)		2,630.10
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		2,517.90
H.	Special Education Allowable Cost Payment	(V-H)		16,963.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,730.64
1.	Actual Non-Levy Revenue	(V-J1)	1,730.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		322,972.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,276.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,696.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		791,456.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		218,093.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		218,093.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		116.51
1.	District Property Tax Levy Mills	(V-U1)	116.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		145.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

01 General Fund

Adopted Budget	0001	1,009,550.22

Budget Uses

Expenditure Budget	0002	1,009,550.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	399,712.32
Quality Educator	3111	42,799.13
At Risk Student	3112	1,895.77
Indian Education For All	3113	2,630.10
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	16,963.10
Data For Achievement	3116	2,517.90
State - Guaranteed Tax Base Aid	3120	269,276.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,730.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,696.16		
Over-BASE Levy	1110(c)	218,093.58		
District Tax Levy			1110	271,789.74
Total Estimated Revenues to Fund Adopted Budget			0004	1,009,550.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

10 Transportation Fund

Adopted Budget	0001	49,200.00

Budget Uses

Expenditure Budget	0002	49,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,500.00
Contingency	0006	450.00
Over-Schedule	0011	44,250.00
Fund Balance for Budget	TFS48	8,788.53
Operating Reserve	0961	8,788.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,475.00
State - On-Schedule Transportation Reimbursement	3210	2,475.00
District Tax Levy	1110	44,250.00
District Mills	999	23.64
Total Estimated Revenues to Fund Adopted Budget	0004	49,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

14 Retirement Fund

Adopted Budget	0001	132,830.00

Budget Uses

Expenditure Budget	0002	132,830.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,538.29
Operating Reserve	0961	24,538.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	132,830.00
Total Estimated Revenues to Fund Adopted Budget	0004	132,830.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,054.40

Budget Uses

Expenditure Budget	0002	3,054.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,301.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,301.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	752.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,054.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21.11

Budget Uses

Expenditure Budget	0002	21.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0377 Jordan Elem

Submit ID: 0377-49236512

61 Building Reserve Fund

Adopted Budget	0001	422.92

Budget Uses

Expenditure Budget	0002	422.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	422.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	422.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	422.92

Budget Report
FY 2024

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-86898358

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	6,240,658

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	18	N/A	4,384,773
Non-located - 14 Fergus	2	N/A	1,065,545
Non-located - 23 Judith Basin	0	N/A	790,340

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-86898358

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	437,633.67	43,763.37	10%	10.00%	14,384.33	159,794.24	263,455.10	42.22
10 Transportation	50,804.20	10,160.84	20%	20.00%	6,453.88	9,146.20	35,204.12	5.64
11 Bus Depreciation Reserve	176,703.16	0.00	N/A	0.00%	176,703.16	0.00	0.00	0.00
13 Tuition	749.04		N/A		749.04	0.00	0.00	0.00
14 Retirement	55,000.00	11,000.00	20%	20.00%	12,193.23	42,806.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,941.01	0.00	N/A	0.00%	1,941.01	255.38	2,744.62	0.44
29 Flexibility	1.51	0.00	N/A	0.00%	1.51	0.00	0.00	0.00
61 Building Reserve	1.46	0.00	N/A	0.00%	1.46	0.00	0.00	0.00
Total of All Funds	725,834.05	64,924.21			212,427.62	212,002.59	301,403.84	48.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JUDITH GAP K-6	15
M1	JUDITH GAP 7-8	5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	135,332.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,837.60
D.	At Risk Student	(I-D)	1,144.30
E.	Indian Education For All	(I-E)	478.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	457.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,858.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,028.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	243,205.95
C.	Maximum Budget Limit	(II-C)	300,915.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	181,221.30
E.	Adopted Budget	(II-E)	424,427.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	268,537.67
H.	Maximum Budget Limit	(II-H)	334,421.28
I.	Highest Budget Without a Vote	(II-I)	437,633.67
J.	Highest Budget	(II-J)	437,633.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	437,633.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		43,763.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,384.33
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,384.33	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,147.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		437,633.67
1.	BASE Budget Limit	(V-A1)	268,537.67	
2.	Over-BASE Budget	(V-A2)	169,096.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		135,332.83
1.	Direct State Aid Paid By State	(V-B1)	135,332.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,837.60
D.	At Risk Student	(V-D)		1,144.30
E.	Indian Education For All	(V-E)		478.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		457.80
H.	Special Education Allowable Cost Payment	(V-H)		7,858.69
I.	Remaining Fund Balance Available	(V-I)		14,384.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,684.82
1.	Actual Non-Levy Revenue	(V-J1)	1,684.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		94,359.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	94,359.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		268,537.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		169,096.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		169,096.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.10
1.	District Property Tax Levy Mills	(V-U1)	27.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	437,633.67

Budget Uses

Expenditure Budget	0002	437,633.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,384.33
Direct State Aid	3110	135,332.83
Quality Educator	3111	12,837.60
At Risk Student	3112	1,144.30
Indian Education For All	3113	478.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,858.69
Data For Achievement	3116	457.80
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,684.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	94,359.10		
Over-BASE Levy	1110(c)	169,096.00		
District Tax Levy			1110	263,455.10
Total Estimated Revenues to Fund Adopted Budget			0004	437,633.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,804.20

Budget Uses

Expenditure Budget	0002	50,804.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,042.00
Contingency	0006	804.20
Over-Schedule	0011	41,958.00
Fund Balance for Budget	TFS48	16,614.72
Operating Reserve	0961	10,160.84
Unreserved Fund Balance Reappropriated	0970	6,453.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,423.10
State - On-Schedule Transportation Reimbursement	3210	4,423.10
District Tax Levy	1110	35,204.12
District Mills	999	5.64
Total Estimated Revenues to Fund Adopted Budget	0004	50,804.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	176,703.16

Budget Uses

Expenditure Budget	0002	176,703.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	176,703.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	176,703.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	176,703.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 short wheelchair access. bus chevy	2022	44,625.00	8,925.00	8,925.00	0.00
2017 Blue Bird Conventional Bus	2017	80,910.00	97,092.00	16,182.00	0.00
Total					0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	749.04

Budget Uses

Expenditure Budget	0002	749.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	749.04
Unreserved Fund Balance Reappropriated	0970	749.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	749.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,193.23
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	12,193.23

Estimated Funding Sources

Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	42,606.77
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,941.01

Budget Uses

Expenditure Budget	0002	4,941.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,941.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,941.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	255.38
District Tax Levy	1110	2,744.62
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	4,941.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.51

Budget Uses

Expenditure Budget	0002	1.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	1.46

Budget Uses

Expenditure Budget	0002	1.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.46

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Submit ID: 0949-40998462

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	6	5,175,113

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	N/A	4	4,384,773
Non-located - 23 Judith Basin	N/A	2	790,340

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-40998462

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	400,614.92	40,061.49	10%	10.00%	18,620.51	232,745.19	149,249.22	28.83
10 Transportation	25,000.00	5,000.00	20%	20.00%	5,369.21	6,930.00	12,700.79	2.45
11 Bus Depreciation Reserve	32,927.29	0.00	N/A	0.00%	32,927.29	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	50,000.00	10,000.00	20%	20.00%	7,047.66	42,952.34		
17 Adult Education	161.41	0.00	35%	0.00%	161.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,726.27	0.00	N/A	0.00%	17,420.20	306.07	3,000.00	0.58
29 Flexibility	0.48	0.00	N/A	0.00%	0.48	0.00	0.00	0.00
61 Building Reserve	1.67	0.00	N/A	0.00%	1.67	0.00	0.00	0.00
Total of All Funds	529,432.04	55,061.49			81,548.43	282,933.60	164,950.01	31.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-40998462

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JUDITH GAP HS 9-12 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	174,560.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	8,201.80
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	143.46
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	137.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	616.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	205.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,468.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	314,530.27
C.	Maximum Budget Limit	(II-C)	390,935.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	81,488.37
E.	Adopted Budget	(II-E)	396,018.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	321,840.82
H.	Maximum Budget Limit	(II-H)	400,231.77
I.	Highest Budget Without a Vote	(II-I)	400,614.92
J.	Highest Budget	(II-J)	400,614.92
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	400,614.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,061.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,620.51
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,620.51	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,682.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		400,614.92
1.	BASE Budget Limit	(V-A1)	321,840.82	
2.	Over-BASE Budget	(V-A2)	78,774.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		174,560.43
1.	Direct State Aid Paid By State	(V-B1)	174,560.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		8,201.80
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		143.46
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		137.34
H.	Special Education Allowable Cost Payment	(V-H)		616.84
I.	Remaining Fund Balance Available	(V-I)		18,620.51
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,885.84
1.	Actual Non-Levy Revenue	(V-J1)	1,885.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		117,674.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	47,199.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	70,475.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		321,840.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		78,774.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		78,774.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.61
U.	Over-BASE Mills	(V-U)		15.22
1.	District Property Tax Levy Mills	(V-U1)	15.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-40998462

01 General Fund

Adopted Budget	0001	400,614.92

Budget Uses

Expenditure Budget	0002	400,614.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,620.51
Direct State Aid	3110	174,560.43
Quality Educator	3111	8,201.80
At Risk Student	3112	0.00
Indian Education For All	3113	143.46
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	616.84
Data For Achievement	3116	137.34
State - Guaranteed Tax Base Aid	3120	47,199.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,885.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	70,475.12	
Over-BASE Levy	1110(c)	78,774.10	
District Tax Levy		1110	149,249.22
Total Estimated Revenues to Fund Adopted Budget		0004	400,614.92
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,300.00
Contingency	0006	630.00
Over-Schedule	0011	18,070.00
Fund Balance for Budget	TFS48	10,369.21
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	5,369.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,465.00
State - On-Schedule Transportation Reimbursement	3210	3,465.00
District Tax Levy	1110	12,700.79
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	32,927.29

Budget Uses

Expenditure Budget	0002	32,927.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,927.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,927.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,927.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Short wheelchair access bus Chevy	2022	44,625.00	8,925.00	8,925.00	0.00
2017 Blue Bird Conventional Bus	2017	12,090.00	14,508.00	2,418.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,047.66
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	7,047.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	42,952.34
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	161.41

Budget Uses

Expenditure Budget	0002	161.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	161.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,726.27

Budget Uses

Expenditure Budget	0002	20,726.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,420.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,420.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	306.07
District Tax Levy	1110	3,000.00
District Mills	999	0.58
Total Estimated Revenues to Fund Adopted Budget	0004	20,726.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.48

Budget Uses

Expenditure Budget	0002	0.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	1.67

Budget Uses

Expenditure Budget	0002	1.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.67

Budget Report
FY 2024

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-74074150

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3,198	N/A	96,270,513

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Heather Asher

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-74074150

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	23,433,849.88	2,343,384.99	10%	10.00%	0.26	16,203,572.23	7,230,277.39	75.11
10 Transportation	2,042,625.00	408,525.00	20%	20.00%	396,808.86	338,471.68	1,307,344.46	13.58
11 Bus Depreciation Reserve	1,647,469.38	0.00	N/A	0.00%	1,443,700.61	5,000.00	198,768.77	2.06
13 Tuition	1,092,191.00		N/A		4,558.55	0.00	1,087,632.45	11.30
14 Retirement	3,436,775.00	687,355.00	20%	20.00%	236,589.41	3,200,185.59		
17 Adult Education	205,500.00	71,925.00	35%	35.00%	114,708.88	0.00	90,791.12	0.94
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,271,904.31	0.00	N/A	0.00%	166,139.98	17,907.53	1,087,856.80	11.30
29 Flexibility	872,909.84	0.00	N/A	0.00%	4,068.40	453,937.44	414,904.00	4.31
61 Building Reserve	1,100,802.80	0.00	N/A	0.00%	727,972.80	196,029.17	176,800.83	1.84
Total of All Funds	35,104,027.21	3,511,189.99			3,094,547.75	20,415,103.64	11,594,375.82	120.44

50 Debt Service **Tax Jurisdiction**								
0310	2,753,223.50	0.00	20-9-438	0.00%	110,807.79	4,900.00	2,637,515.71	27.40

Budget Report
FY 2024

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-74074150

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KALISPELL K-6	2,465
M1	KALISPELL 7-8	733

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,284,724.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	891,892.26
D.	At Risk Student	(I-D)	93,851.22
E.	Indian Education For All	(I-E)	76,464.18
F.	American Indian Achievement Gap	(I-F)	28,905.00
G.	Data For Achievement	(I-G)	73,202.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	749,169.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	181,354.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,253
B.	BASE Budget Limit	(II-B)	18,518,923.30
C.	Maximum Budget Limit	(II-C)	23,031,196.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,249,413.51
E.	Adopted Budget	(II-E)	22,768,336.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,830,108.98
H.	Maximum Budget Limit	(II-H)	23,433,849.88
I.	Highest Budget Without a Vote	(II-I)	23,079,522.49
J.	Highest Budget	(II-J)	23,433,849.88
K.	Highest Voted Amount	(II-K)	354,327.39
L.	Amount Approved on Ballot by Voters	(II-L)	354,327.39
M.	Adopted Budget	(II-M)	23,433,849.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,343,384.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,343,385.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,433,849.88
1.	BASE Budget Limit	(V-A1)	18,830,108.98	
2.	Over-BASE Budget	(V-A2)	4,603,740.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,284,724.62
1.	Direct State Aid Paid By State	(V-B1)	9,284,724.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		891,892.26
D.	At Risk Student	(V-D)		93,851.22
E.	Indian Education For All	(V-E)		76,464.18
F.	American Indian Achievement Gap	(V-F)		28,905.00
G.	Data For Achievement	(V-G)		73,202.22
H.	Special Education Allowable Cost Payment	(V-H)		749,169.50
I.	Remaining Fund Balance Available	(V-I)		0.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		56,212.57
1.	Actual Non-Levy Revenue	(V-J1)	56,212.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,575,687.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,949,150.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,626,536.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,830,108.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,603,740.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,603,740.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.82
1.	District Property Tax Levy Mills	(V-U1)	47.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-74074150

01 General Fund

Adopted Budget	0001	23,433,849.88

Budget Uses

Expenditure Budget	0002	23,433,849.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.26
Direct State Aid	3110	9,284,724.62
Quality Educator	3111	891,892.26
At Risk Student	3112	93,851.22
Indian Education For All	3113	76,464.18
American Indian Achievement Gap	3114	28,905.00
State Special Education Allowable Cost Payment to Districts	3115	749,169.50
Data For Achievement	3116	73,202.22
State - Guaranteed Tax Base Aid	3120	4,949,150.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	56,212.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,626,536.49		
Over-BASE Levy	1110(c)	4,603,740.90		
District Tax Levy			1110	7,230,277.39
Total Estimated Revenues to Fund Adopted Budget			0004	23,433,849.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,042,625.00

Budget Uses

Expenditure Budget	0002	2,042,625.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	306,792.44
Contingency	0006	30,679.24
Over-Schedule	0011	1,705,153.32
Fund Balance for Budget	TFS48	805,333.86
Operating Reserve	0961	408,525.00
Unreserved Fund Balance Reappropriated	0970	396,808.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	168,735.84
State - On-Schedule Transportation Reimbursement	3210	168,735.84
District Tax Levy	1110	1,307,344.46
District Mills	999	13.58
Total Estimated Revenues to Fund Adopted Budget	0004	2,042,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,647,469.38

Budget Uses

Expenditure Budget	0002	1,647,469.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,443,700.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,443,700.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	198,768.77
District Mills	999	2.06
Total Estimated Revenues to Fund Adopted Budget	0004	1,647,469.38

Budget Report
FY 2024

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-74074150

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	0.00	13,450.00	0.00
Bus Bluebird Vision 80PX Propane 90535	2023	67,250.00	0.00	13,450.00	0.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	0.00	13,375.00	0.00
Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	0.00	13,375.00	0.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	0.00	13,375.00	0.00
Bus BlueBird Vision Sp Ed Propane 90575	2023	65,500.00	0.00	13,100.00	0.00
Ford Expedition	2022	22,240.50	0.00	4,448.10	4,448.10
2021 Blue Bird Vision Sped Body	2021	52,375.00	31,425.00	10,475.00	10,475.00
Blue Bird All American Sped Body	2021	71,125.00	42,675.00	14,225.00	14,225.00
Blue Bird Vision Sped Body	2021	52,375.00	31,425.00	10,475.00	10,475.00
2020 Blue Bird AA 83PX	2019	126,350.00	98,719.27	25,270.00	25,270.00
2020 Blue Bird AA SpEd	2019	95,500.00	76,400.00	19,100.00	19,100.00
2017 International Unit 72	2018	91,789.98	82,611.00	18,358.00	18,358.00
2017 International Unit 73	2018	91,789.98	82,611.00	18,358.00	18,358.00
2016 IC RE #69 1678	2016	37,504.46	45,005.34	7,500.89	7,500.89
2016 IC RE #70 1679	2016	37,505.46	45,006.34	7,501.09	7,501.09
2016 IC RE #71 1680	2016	37,504.46	45,005.34	7,500.89	7,500.89
2014 IHC (OTR) #65 797852	2014	69,446.00	90,279.80	13,889.20	13,889.20
2014 IHC (OTR) #66 797851	2014	69,446.00	90,279.80	13,889.20	13,889.20
2014 IHC (OTR) #67 797853	2014	69,446.00	90,279.80	13,889.20	13,889.20
2014 IHC (OTR) #68 797854	2014	69,446.00	90,279.80	13,889.20	13,889.20
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,566.00	9,849.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	20,996.00	31,494.00	N/A	NA
Total					198,768.77

13 Tuition Fund

Adopted Budget	0001	1,092,191.00

Budget Uses

Expenditure Budget	0002	1,092,191.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,558.55
Unreserved Fund Balance Reappropriated	0970	4,558.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,087,632.45
District Mills	999	11.30
Total Estimated Revenues to Fund Adopted Budget	0004	1,092,191.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,436,775.00

Budget Uses

Expenditure Budget	0002	3,436,775.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	923,944.41
Operating Reserve	0961	687,355.00
Unreserved Fund Balance Reappropriated	0970	236,589.41

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,199,185.59
Total Estimated Revenues to Fund Adopted Budget	0004	3,436,775.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	205,500.00

Budget Uses

Expenditure Budget	0002	205,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	186,633.88
Operating Reserve	0961	71,925.00
Unreserved Fund Balance Reappropriated	0970	114,708.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,791.12
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	205,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,271,904.31

Budget Uses

Expenditure Budget	0002	1,271,904.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	166,139.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	166,139.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,907.53
District Tax Levy	1110	1,087,856.80
District Mills	999	11.30
Total Estimated Revenues to Fund Adopted Budget	0004	1,271,904.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	872,909.84

Budget Uses

Expenditure Budget	0002	872,909.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,068.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,068.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	414,904.00
State - Advanced Opportunity Aid	3770	39,033.44
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	414,904.00
District Mills	999	4.31
Total Estimated Revenues to Fund Adopted Budget	0004	872,909.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

Submit ID: 0310-74074150

0310 Kalispell Elem

50 Debt Service Fund
0310

Taxable Value		96,270,513.00
Adopted Budget	0001	2,753,223.50

Budget Uses

Expenditure Budget	0002	2,753,223.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,807.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,807.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,900.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,637,515.71
Jurisdiction Mills	999	27.40
Total Estimated Revenues to Fund Adopted Budget	0004	2,753,223.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	06/30/2013	06/30/2025	588,159.00	73,577.00	66,722.00	3,381.80	210.00
Elementary Refunding Bond	06/30/2013	06/30/2025	5,846,841.00	731,423.00	663,278.00	33,618.20	210.00
Elementary Bond	05/07/2017	06/30/2037	23,365,000.00	17,290,000.00	995,000.00	725,107.50	210.00
Elementary Bond	10/17/2018	06/30/2039	1,917,000.00	1,610,000.00	75,000.00	77,850.00	210.00
Total Bond Requirements							2,640,797.50

SIDs

Issue Type	Amount
Elementary	112,426.00
Total SID Requirements	112,426.00

Total Debt Service Requirements	0002	2,753,223.50

61 Building Reserve Fund

Adopted Budget		0001	1,100,802.80

Budget Uses

Expenditure Budget		0002	1,100,802.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	727,972.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	727,972.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	196,029.17
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	176,800.83	
District Tax Levy		1110	176,800.83
District Mills		999	1.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.84
Total Estimated Revenues to Fund Adopted Budget		0004	1,100,802.80

Budget Report
FY 2024

17 Garfield

0386 Kester Elem

Submit ID: 0386-24593438

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3	N/A	803,402

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Wendy Schenk

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

17 Garfield

0386 Kester Elem

Submit ID: 0386-24593438

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	66,555.33	10,050.04	10%	15.10%	12,238.70	44,222.32	10,094.31	12.57
10 Transportation	1,000.00	0.00	20%	0.00%	345.53	250.00	404.47	0.50
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,025.00	1,405.00	20%	20.00%	4,073.42	2,951.58		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	701.22	0.00	N/A	0.00%	637.93	63.29	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	2,253.00	0.00	N/A	0.00%	2,253.00	0.00	0.00	0.00
Total of All Funds	77,538.18	11,455.04			19,552.21	47,487.19	10,498.78	13.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

17 Garfield

0386 Kester Elem

Submit ID: 0386-24593438

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KESTER 1-8 3 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	33,799.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,856.23
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	68.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	308.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	102.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	296.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	70,309.19
C.	Maximum Budget Limit	(II-C)	86,470.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	70,309.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	66,555.33
H.	Maximum Budget Limit	(II-H)	81,924.94
I.	Highest Budget Without a Vote	(II-I)	66,555.33
J.	Highest Budget	(II-J)	81,924.94
K.	Highest Voted Amount	(II-K)	15,369.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	66,555.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		50.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	50.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,238.70
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,238.70	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,288.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		66,555.33
1.	BASE Budget Limit	(V-A1)	66,555.33	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		33,799.64
1.	Direct State Aid Paid By State	(V-B1)	33,799.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,856.23
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		68.67
H.	Special Education Allowable Cost Payment	(V-H)		308.42
I.	Remaining Fund Balance Available	(V-I)		12,238.70
J.	Non-Levy Revenue and Funding Sources	(V-J)		802.64
1.	Actual Non-Levy Revenue	(V-J1)	802.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,815.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,720.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,094.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		66,555.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

17 Garfield

0386 Kester Elem

Submit ID: 0386-24593438

01 General Fund

Adopted Budget	0001	66,555.33

Budget Uses

Expenditure Budget	0002	66,555.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,238.70
Direct State Aid	3110	33,799.64
Quality Educator	3111	3,566.00
At Risk Student	3112	1,856.23
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	308.42
Data For Achievement	3116	68.67
State - Guaranteed Tax Base Aid	3120	3,720.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	802.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,094.31		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	10,094.31
Total Estimated Revenues to Fund Adopted Budget			0004	66,555.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	250.00
Contingency	0006	0.00
Over-Schedule	0011	750.00
Fund Balance for Budget	TFS48	345.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	345.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	125.00
State - On-Schedule Transportation Reimbursement	3210	125.00
District Tax Levy	1110	404.47
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0386 Kester Elem

Submit ID: 0386-24593438

14 Retirement Fund

Adopted Budget	0001	7,025.00

Budget Uses

Expenditure Budget	0002	7,025.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,478.42
Operating Reserve	0961	1,405.00
Unreserved Fund Balance Reappropriated	0970	4,073.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,951.58
Total Estimated Revenues to Fund Adopted Budget	0004	7,025.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	701.22

Budget Uses

Expenditure Budget	0002	701.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	637.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	637.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	63.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	701.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0386 Kester Elem

Submit ID: 0386-24593438

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0386 Kester Elem

Submit ID: 0386-24593438

61 Building Reserve Fund

Adopted Budget		0001	2,253.00

Budget Uses

Expenditure Budget		0002	2,253.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,253.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,253.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,253.00

Budget Report
FY 2024

15 Flathead

0323 Kila Elem

Submit ID: 0323-27517480

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 195	N/A	5,978,749

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Leach

(Signature) (Date)

Chairperson, School Trustees: Amanda Chin

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0323 Kila Elem

Submit ID: 0323-27517480

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,450,355.09	145,035.51	10%	10.00%	5,580.28	1,161,295.02	283,479.79	47.41
10 Transportation	41,611.33	8,322.27	20%	20.00%	4,954.38	22,235.33	14,421.62	2.41
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	94,290.29		N/A		911.55	0.00	93,378.74	15.62
14 Retirement	204,604.00	40,920.80	20%	20.00%	8,462.52	196,141.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,462.19	0.00	N/A	0.00%	6,200.73	1,261.46	0.00	0.00
29 Flexibility	5,288.18	0.00	N/A	0.00%	5,288.18	0.00	0.00	0.00
61 Building Reserve	221,149.39	0.00	N/A	0.00%	184,039.39	23,110.00	14,000.00	2.34
Total of All Funds	2,024,760.47	194,278.58			215,437.03	1,404,043.29	405,280.15	67.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

15 Flathead

0323 Kila Elem

Submit ID: 0323-27517480

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KILA K-8	149 *
M1	KILA 7-8	46 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	644,566.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,490.00
D.	At Risk Student	(I-D)	8,000.81
E.	Indian Education For All	(I-E)	4,662.45
F.	American Indian Achievement Gap	(I-F)	2,115.00
G.	Data For Achievement	(I-G)	4,463.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	68,660.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,023.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,899.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	201
B.	BASE Budget Limit	(II-B)	1,303,723.69
C.	Maximum Budget Limit	(II-C)	1,631,033.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,903.08
E.	Adopted Budget	(II-E)	1,427,626.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,326,452.01
H.	Maximum Budget Limit	(II-H)	1,662,058.63
I.	Highest Budget Without a Vote	(II-I)	1,450,355.09
J.	Highest Budget	(II-J)	1,662,058.63
K.	Highest Voted Amount	(II-K)	211,703.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,450,355.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		145,035.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,580.28
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,580.28	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		150,615.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,450,355.09
1.	BASE Budget Limit	(V-A1)	1,326,452.01	
2.	Over-BASE Budget	(V-A2)	123,903.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		644,566.54
1.	Direct State Aid Paid By State	(V-B1)	644,566.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,490.00
D.	At Risk Student	(V-D)		8,000.81
E.	Indian Education For All	(V-E)		4,662.45
F.	American Indian Achievement Gap	(V-F)		2,115.00
G.	Data For Achievement	(V-G)		4,463.55
H.	Special Education Allowable Cost Payment	(V-H)		68,660.26
I.	Remaining Fund Balance Available	(V-I)		5,580.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,372.10
1.	Actual Non-Levy Revenue	(V-J1)	4,372.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		530,541.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	370,964.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	159,576.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,326,452.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,903.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		123,903.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.72
1.	District Property Tax Levy Mills	(V-U1)	20.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0323 Kila Elem

Submit ID: 0323-27517480

01 General Fund

Adopted Budget	0001	1,450,355.09

Budget Uses

Expenditure Budget	0002	1,450,355.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,580.28
Direct State Aid	3110	644,566.54
Quality Educator	3111	53,490.00
At Risk Student	3112	8,000.81
Indian Education For All	3113	4,662.45
American Indian Achievement Gap	3114	2,115.00
State Special Education Allowable Cost Payment to Districts	3115	68,660.26
Data For Achievement	3116	4,463.55
State - Guaranteed Tax Base Aid	3120	370,964.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,372.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	159,576.71		
Over-BASE Levy	1110(c)	123,903.08		
District Tax Levy			1110	283,479.79
Total Estimated Revenues to Fund Adopted Budget			0004	1,450,355.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	41,611.33

Budget Uses

Expenditure Budget	0002	41,611.33
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,213.94
Contingency	0006	2,021.39
Over-Schedule	0011	19,376.00
Fund Balance for Budget	TFS48	13,276.65
Operating Reserve	0961	8,322.27
Unreserved Fund Balance Reappropriated	0970	4,954.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,117.66
State - On-Schedule Transportation Reimbursement	3210	11,117.67
District Tax Levy	1110	14,421.62
District Mills	999	2.41
Total Estimated Revenues to Fund Adopted Budget	0004	41,611.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	94,290.29

Budget Uses

Expenditure Budget	0002	94,290.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	911.55
Unreserved Fund Balance Reappropriated	0970	911.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,378.74
District Mills	999	15.62
Total Estimated Revenues to Fund Adopted Budget	0004	94,290.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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15 Flathead

0323 Kila Elem

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14 Retirement Fund

Adopted Budget	0001	204,604.00

Budget Uses

Expenditure Budget	0002	204,604.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,383.32
Operating Reserve	0961	40,920.80
Unreserved Fund Balance Reappropriated	0970	8,462.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	196,141.48
Total Estimated Revenues to Fund Adopted Budget	0004	204,604.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,462.19

Budget Uses

Expenditure Budget	0002	7,462.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,200.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,200.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,261.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,462.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,288.18

Budget Uses

Expenditure Budget	0002	5,288.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,288.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,288.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,288.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0323 Kila Elem

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61 Building Reserve Fund

Adopted Budget		0001	221,149.39

Budget Uses

Expenditure Budget		0002	221,149.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	184,039.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	184,039.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,110.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,000.00	
District Tax Levy		1110	14,000.00
District Mills		999	2.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.34
Total Estimated Revenues to Fund Adopted Budget		0004	221,149.39

Budget Report
FY 2024

14 Fergus

Submit ID: 0272-90668194

0272 King Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	1,482,518

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Sam Hofer

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

Submit ID: 0272-90668194

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	100,699.23	10,131.41	10%	10.06%	818.54	62,809.97	37,070.72	25.00
10 Transportation	383.68	0.00	20%	0.00%	383.68	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	8,160.30	3,839.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	957.53	0.00	N/A	0.00%	861.76	95.77	0.00	0.00
29 Flexibility	0.29	0.00	N/A	0.00%	0.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	114,040.73	12,531.41			10,224.57	66,745.44	37,070.72	25.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0272-90668194

0272 King Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KING COLONY K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	52,954.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,233.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	411.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	176.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	98,547.16
C.	Maximum Budget Limit	(II-C)	122,329.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	98,547.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	100,699.23
H.	Maximum Budget Limit	(II-H)	125,379.56
I.	Highest Budget Without a Vote	(II-I)	100,699.23
J.	Highest Budget	(II-J)	125,379.56
K.	Highest Voted Amount	(II-K)	24,680.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	100,699.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,069.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		61.49
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	61.49	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		818.54
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	818.54	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,949.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		100,699.23
1.	BASE Budget Limit	(V-A1)	100,699.23	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		52,954.75
1.	Direct State Aid Paid By State	(V-B1)	52,954.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		1,233.68
I.	Remaining Fund Balance Available	(V-I)		818.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		187.54
1.	Actual Non-Levy Revenue	(V-J1)	187.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		41,470.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,400.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,070.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		100,699.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0272 King Colony Elem

Submit ID: 0272-90668194

01 General Fund

Adopted Budget	0001	100,699.23

Budget Uses

Expenditure Budget	0002	100,699.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	818.54
Direct State Aid	3110	52,954.75
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,233.68
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	4,400.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	187.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,070.72		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	37,070.72
Total Estimated Revenues to Fund Adopted Budget			0004	100,699.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	383.68

Budget Uses

Expenditure Budget	0002	383.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	383.68
Fund Balance for Budget	TFS48	383.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	383.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	383.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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14 Fergus
0272 King Colony Elem

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0272 King Colony Elem

Submit ID: 0272-90668194

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,560.30
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	8,160.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,839.70
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	957.53

Budget Uses

Expenditure Budget	0002	957.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	861.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	861.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	95.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	957.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.29

Budget Uses

Expenditure Budget	0002	0.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 68	N/A	1,613,579

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nyoka Twitchell

(Signature) (Date)

Chairperson, School Trustees: Jennifer Muscha

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	413,659.28	41,365.93	10%	10.00%	52,932.82	325,402.43	35,324.03	21.90
10 Transportation	75,000.00	0.00	20%	0.00%	0.00	30,345.92	44,654.08	27.67
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	55,000.00	11,000.00	20%	20.00%	8,610.63	46,389.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,474.20	0.00	N/A	0.00%	1,085.25	388.95	0.00	0.00
29 Flexibility	647.17	0.00	N/A	0.00%	647.17	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	545,780.65	52,365.93			63,275.87	402,526.67	79,978.11	49.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KINSEY K-8 68 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	211,500.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	1,215.28
E.	Indian Education For All	(I-E)	1,625.88
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,556.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,715.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,238.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,449.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	426,291.43
C.	Maximum Budget Limit	(II-C)	531,972.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,673.48
E.	Adopted Budget	(II-E)	430,964.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	80%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	408,985.80
H.	Maximum Budget Limit	(II-H)	508,798.05
I.	Highest Budget Without a Vote	(II-I)	413,659.28
J.	Highest Budget	(II-J)	508,798.05
K.	Highest Voted Amount	(II-K)	95,138.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	413,659.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		41,365.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		52,932.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	52,932.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,298.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		413,659.28
1.	BASE Budget Limit	(V-A1)	408,985.80	
2.	Over-BASE Budget	(V-A2)	4,673.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		211,500.02
1.	Direct State Aid Paid By State	(V-B1)	211,500.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		1,215.28
E.	Indian Education For All	(V-E)		1,625.88
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,556.52
H.	Special Education Allowable Cost Payment	(V-H)		9,715.23
I.	Remaining Fund Balance Available	(V-I)		52,932.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,090.50
1.	Actual Non-Levy Revenue	(V-J1)	4,090.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		115,181.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	84,531.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,650.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		408,985.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,673.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,673.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.90
1.	District Property Tax Levy Mills	(V-U1)	2.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

01 General Fund

Adopted Budget	0001	413,659.28

Budget Uses

Expenditure Budget	0002	413,659.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	52,932.82
Direct State Aid	3110	211,500.02
Quality Educator	3111	10,698.00
At Risk Student	3112	1,215.28
Indian Education For All	3113	1,625.88
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	9,715.23
Data For Achievement	3116	1,556.52
State - Guaranteed Tax Base Aid	3120	84,531.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,442.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	648.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,650.55		
Over-BASE Levy	1110(c)	4,673.48		
District Tax Levy			1110	35,324.03
Total Estimated Revenues to Fund Adopted Budget			0004	413,659.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,587.20
Contingency	0006	2,758.72
Over-Schedule	0011	44,654.08
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,172.96
State - On-Schedule Transportation Reimbursement	3210	15,172.96
District Tax Levy	1110	44,654.08
District Mills	999	27.67
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

14 Retirement Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,610.63
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	8,610.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,389.37
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,474.20

Budget Uses

Expenditure Budget	0002	1,474.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,085.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,085.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	388.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,474.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

29 Flexibility Fund

Adopted Budget	0001	647.17

Budget Uses

Expenditure Budget	0002	647.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	647.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	647.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	647.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0187 Kinsey Elem

Submit ID: 0187-90195984

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	68	N/A	3,589,823

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Pat Linger

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	481,168.42	48,849.95	10%	10.15%	1,577.02	293,070.13	186,521.27	51.95
10 Transportation	4,233.59	846.72	20%	20.00%	1,672.85	1,714.02	846.72	0.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	676.20		N/A		0.00	0.00	676.20	0.19
14 Retirement	45,000.00	9,000.00	20%	20.00%	14,048.32	30,951.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,317.55	0.00	N/A	0.00%	925.92	391.63	0.00	0.00
29 Flexibility	8,945.91	0.00	N/A	0.00%	8,945.91	0.00	0.00	0.00
61 Building Reserve	41,071.99	0.00	N/A	0.00%	19,801.99	11,698.50	9,571.50	2.67
Total of All Funds	582,413.66	58,696.67			46,972.01	337,825.96	197,615.69	55.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KIRCHER K-8 68

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	211,500.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	1,438.48
E.	Indian Education For All	(I-E)	1,625.88
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	1,556.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,486.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,495.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,534.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	352,645.04
C.	Maximum Budget Limit	(II-C)	441,752.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	69,367.15
E.	Adopted Budget	(II-E)	422,194.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	411,801.27
H.	Maximum Budget Limit	(II-H)	514,821.04
I.	Highest Budget Without a Vote	(II-I)	481,168.42
J.	Highest Budget	(II-J)	514,821.04
K.	Highest Voted Amount	(II-K)	33,652.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	481,168.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,116.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		733.11
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	733.11	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,577.02
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,577.02	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		50,426.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		481,168.42
1.	BASE Budget Limit	(V-A1)	411,801.27	
2.	Over-BASE Budget	(V-A2)	69,367.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		211,500.02
1.	Direct State Aid Paid By State	(V-B1)	211,500.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		1,438.48
E.	Indian Education For All	(V-E)		1,625.88
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		1,556.52
H.	Special Education Allowable Cost Payment	(V-H)		10,486.28
I.	Remaining Fund Balance Available	(V-I)		1,577.02
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,830.53
1.	Actual Non-Levy Revenue	(V-J1)	3,830.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		167,208.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	50,054.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	117,154.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		411,801.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		69,367.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		69,367.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.32
1.	District Property Tax Levy Mills	(V-U1)	19.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

01 General Fund

Adopted Budget	0001	481,168.42

Budget Uses

Expenditure Budget	0002	481,168.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,577.02
Direct State Aid	3110	211,500.02
Quality Educator	3111	10,698.00
At Risk Student	3112	1,438.48
Indian Education For All	3113	1,625.88
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	10,486.28
Data For Achievement	3116	1,556.52
State - Guaranteed Tax Base Aid	3120	50,054.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,830.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	117,154.12		
Over-BASE Levy	1110(c)	69,367.15		
District Tax Levy			1110	186,521.27
Total Estimated Revenues to Fund Adopted Budget			0004	481,168.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,233.59

Budget Uses

Expenditure Budget	0002	4,233.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,558.20
Contingency	0006	155.82
Over-Schedule	0011	2,519.57
Fund Balance for Budget	TFS48	2,519.57
Operating Reserve	0961	846.72
Unreserved Fund Balance Reappropriated	0970	1,672.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	857.01
State - On-Schedule Transportation Reimbursement	3210	857.01
District Tax Levy	1110	846.72
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	4,233.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

13 Tuition Fund

Adopted Budget	0001	676.20

Budget Uses

Expenditure Budget	0002	676.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	676.20
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	676.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,048.32
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	14,048.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,951.68
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,317.55

Budget Uses

Expenditure Budget	0002	1,317.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	925.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	925.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	391.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,317.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,945.91

Budget Uses

Expenditure Budget	0002	8,945.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,945.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,945.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,945.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0173 Kircher Elem

Submit ID: 0173-25905876

61 Building Reserve Fund

Adopted Budget		0001	41,071.99

Budget Uses

Expenditure Budget		0002	41,071.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,801.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,801.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,698.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,571.50	
District Tax Levy		1110	9,571.50
District Mills		999	2.67
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.67
Total Estimated Revenues to Fund Adopted Budget		0004	41,071.99

Budget Report
FY 2024

08 Chouteau

0161 Knees Elem

Submit ID: 0161-01705362

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	1,147,492

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Peter Wipf

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

08 Chouteau

0161 Knees Elem

Submit ID: 0161-01705362

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	118,055.86	11,805.59	10%	10.00%	12,555.16	56,536.20	48,964.50	42.67
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	2,096.45	20%	13.98%	8,385.79	6,614.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	252.07	450.00	N/A	178.52%	164.25	87.82	0.00	0.00
29 Flexibility	5,387.17	7,500.00	N/A	139.22%	5,387.17	0.00	0.00	0.00
61 Building Reserve	532.61	500.00	N/A	93.88%	532.61	0.00	0.00	0.00
Total of All Funds	139,227.71	22,352.04			27,024.98	63,238.23	48,964.50	42.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

08 Chouteau

0161 Knees Elem

Submit ID: 0161-01705362

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KNEES K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,529.65
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,233.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	411.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	116.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	84,158.66
C.	Maximum Budget Limit	(II-C)	104,150.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	29,059.81
E.	Adopted Budget	(II-E)	113,218.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	92,341.20
H.	Maximum Budget Limit	(II-H)	114,161.79
I.	Highest Budget Without a Vote	(II-I)	118,055.86
J.	Highest Budget	(II-J)	118,055.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	118,055.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,805.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,555.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,555.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,360.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		118,055.86
1.	BASE Budget Limit	(V-A1)	92,341.20	
2.	Over-BASE Budget	(V-A2)	25,714.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,529.65
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		1,233.68
I.	Remaining Fund Balance Available	(V-I)		12,555.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		25,600.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,350.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,249.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		92,341.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,714.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,714.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.41
1.	District Property Tax Levy Mills	(V-U1)	22.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

08 Chouteau

0161 Knees Elem

Submit ID: 0161-01705362

01 General Fund

Adopted Budget	0001	118,055.86

Budget Uses

Expenditure Budget	0002	118,055.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,555.16
Direct State Aid	3110	47,482.31
Quality Educator	3111	3,566.00
At Risk Student	3112	1,529.65
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,233.68
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	2,350.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,249.84		
Over-BASE Levy	1110(c)	25,714.66		
District Tax Levy			1110	48,964.50
Total Estimated Revenues to Fund Adopted Budget			0004	118,055.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

0161 Knees Elem

Submit ID: 0161-01705362

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,482.24
Operating Reserve	0961	2,096.45
Unreserved Fund Balance Reappropriated	0970	8,385.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,614.21
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	252.07

Budget Uses

Expenditure Budget	0002	252.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	614.25
Operating Reserve	0961	450.00
Unreserved Fund Balance Reappropriated	0970	164.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	252.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,387.17

Budget Uses

Expenditure Budget	0002	5,387.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,887.17
Operating Reserve	0961	7,500.00
Unreserved Fund Balance Reappropriated	0970	5,387.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,387.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

08 Chouteau

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61 Building Reserve Fund

Adopted Budget		0001	532.61

Budget Uses

Expenditure Budget		0002	532.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,032.61
Operating Reserve		0961	500.00
Unreserved Fund Balance Reappropriated		0970	532.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	532.61

Budget Report
FY 2024

42 Richland

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Submit ID: 0768-96270839

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 85	N/A	6,492,338

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

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Submit ID: 0768-96270839

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	835,993.66	83,599.37	10%	10.00%	73,726.82	762,266.84	0.00	0.00
10 Transportation	215,000.00	43,000.00	20%	20.00%	16,368.64	198,631.36	0.00	0.00
11 Bus Depreciation Reserve	299,238.39	0.00	N/A	0.00%	295,238.39	4,000.00	0.00	0.00
13 Tuition	32,421.85		N/A		31,971.85	450.00	0.00	0.00
14 Retirement	195,000.00	39,000.00	20%	20.00%	59,606.22	135,393.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	229,428.56	0.00	N/A	0.00%	225,811.99	3,616.57	0.00	0.00
29 Flexibility	964,092.90	0.00	N/A	0.00%	949,092.90	15,000.00	0.00	0.00
61 Building Reserve	2,191,522.62	0.00	N/A	0.00%	2,161,522.62	30,000.00	0.00	0.00
Total of All Funds	4,962,697.98	165,599.37			3,813,339.43	1,149,358.55	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

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Submit ID: 0768-96270839

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMBERT K-6	65 *
M1	LAMBERT 7-8	20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	324,532.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,273.41
D.	At Risk Student	(I-D)	2,057.42
E.	Indian Education For All	(I-E)	2,032.35
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,945.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,719.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,906.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,103.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	90
B.	BASE Budget Limit	(II-B)	655,416.40
C.	Maximum Budget Limit	(II-C)	814,764.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	825,895.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	648,332.73
H.	Maximum Budget Limit	(II-H)	802,913.15
I.	Highest Budget Without a Vote	(II-I)	835,993.66
J.	Highest Budget	(II-J)	835,993.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	835,993.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,599.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		73,726.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	73,726.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		157,326.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		835,993.66
1.	BASE Budget Limit	(V-A1)	648,332.73	
2.	Over-BASE Budget	(V-A2)	187,660.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		324,532.29
1.	Direct State Aid Paid By State	(V-B1)	324,532.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,273.41
D.	At Risk Student	(V-D)		2,057.42
E.	Indian Education For All	(V-E)		2,032.35
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,945.65
H.	Special Education Allowable Cost Payment	(V-H)		11,719.96
I.	Remaining Fund Balance Available	(V-I)		73,726.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		198,268.32
1.	Actual Non-Levy Revenue	(V-J1)	8,365.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	189,902.46	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		648,332.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		9,458.49
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		178,202.44
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	178,202.44	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		187,660.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0768 Lambert Elem

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01 General Fund

Adopted Budget	0001	835,993.66

Budget Uses

Expenditure Budget	0002	835,993.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	73,726.82
Direct State Aid	3110	324,532.29
Quality Educator	3111	43,273.41
At Risk Student	3112	2,057.42
Indian Education For All	3113	2,032.35
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	11,719.96
Data For Achievement	3116	1,945.65
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,150.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	215.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	189,902.46
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	178,202.44
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	835,993.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,595.40
Contingency	0006	4,059.54
Over-Schedule	0011	170,345.06
Fund Balance for Budget	TFS48	59,368.64
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	16,368.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	152,476.42
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,327.47
State - On-Schedule Transportation Reimbursement	3210	22,327.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	299,238.39

Budget Uses

Expenditure Budget	0002	299,238.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	295,238.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	295,238.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	299,238.39

13 Tuition Fund

Adopted Budget	0001	32,421.85

Budget Uses

Expenditure Budget	0002	32,421.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,971.85
Unreserved Fund Balance Reappropriated	0970	31,971.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	450.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,421.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

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Submit ID: 0768-96270839

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,606.22
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	59,606.22

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	133,393.78
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	229,428.56

Budget Uses

Expenditure Budget	0002	229,428.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,811.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,811.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	616.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	229,428.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	964,092.90

Budget Uses

Expenditure Budget	0002	964,092.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	949,092.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	949,092.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	964,092.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0768 Lambert Elem

Submit ID: 0768-96270839

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0768 Lambert Elem

Submit ID: 0768-96270839

61 Building Reserve Fund

Adopted Budget		0001	2,191,522.62

Budget Uses

Expenditure Budget		0002	2,191,522.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,161,522.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,161,522.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	30,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,191,522.62

Budget Report
FY 2024

42 Richland

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Submit ID: 0769-17314088

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	45	5,594,331

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0769 Lambert H S

Submit ID: 0769-17314088

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	766,965.01	76,696.50	10%	10.00%	44,210.93	722,754.08	0.00	0.00
10 Transportation	215,000.00	43,000.00	20%	20.00%	16,265.91	198,734.09	0.00	0.00
11 Bus Depreciation Reserve	299,238.40	0.00	N/A	0.00%	295,238.40	4,000.00	0.00	0.00
13 Tuition	1,045.52		N/A		1,030.52	15.00	0.00	0.00
14 Retirement	162,500.00	32,500.00	20%	20.00%	53,584.85	108,915.15		
17 Adult Education	21,467.19	0.00	35%	0.00%	21,217.19	250.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	248,374.82	0.00	N/A	0.00%	244,306.55	4,068.27	0.00	0.00
29 Flexibility	1,537,520.19	0.00	N/A	0.00%	1,517,520.19	20,000.00	0.00	0.00
61 Building Reserve	2,234,990.34	0.00	N/A	0.00%	2,209,990.34	25,000.00	0.00	0.00
Total of All Funds	5,487,101.47	152,196.50			4,403,364.88	1,083,736.59	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0769 Lambert H S

Submit ID: 0769-17314088

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAMBERT HS 9-12 45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	311,017.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,263.59
D.	At Risk Student	(I-D)	353.18
E.	Indian Education For All	(I-E)	1,075.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,030.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,047.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,313.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,247.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	550,461.61
C.	Maximum Budget Limit	(II-C)	684,032.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	740,731.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	597,544.81
H.	Maximum Budget Limit	(II-H)	742,918.69
I.	Highest Budget Without a Vote	(II-I)	766,965.01
J.	Highest Budget	(II-J)	766,965.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	766,965.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,696.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		44,210.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	44,210.93	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		120,907.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		766,965.01
1.	BASE Budget Limit	(V-A1)	597,544.81	
2.	Over-BASE Budget	(V-A2)	169,420.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		311,017.24
1.	Direct State Aid Paid By State	(V-B1)	311,017.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,263.59
D.	At Risk Student	(V-D)		353.18
E.	Indian Education For All	(V-E)		1,075.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,030.05
H.	Special Education Allowable Cost Payment	(V-H)		8,047.46
I.	Remaining Fund Balance Available	(V-I)		44,210.93
J.	Non-Levy Revenue and Funding Sources	(V-J)		205,546.41
1.	Actual Non-Levy Revenue	(V-J1)	7,475.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	198,070.83	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		597,544.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		169,420.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	169,420.20	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		169,420.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0769 Lambert H S

Submit ID: 0769-17314088

01 General Fund

Adopted Budget	0001	766,965.01

Budget Uses

Expenditure Budget	0002	766,965.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	44,210.93
Direct State Aid	3110	311,017.24
Quality Educator	3111	26,263.59
At Risk Student	3112	353.18
Indian Education For All	3113	1,075.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,047.46
Data For Achievement	3116	1,030.05
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,259.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	215.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	198,070.83
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	169,420.20
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	766,965.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

42 Richland

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10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,595.40
Contingency	0006	4,059.54
Over-Schedule	0011	170,345.06
Fund Balance for Budget	TFS48	59,265.91
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	16,265.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	152,579.15
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,327.47
State - On-Schedule Transportation Reimbursement	3210	22,327.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	299,238.40

Budget Uses

Expenditure Budget	0002	299,238.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	295,238.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	295,238.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	299,238.40

Budget Report
FY 2024

42 Richland

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13 Tuition Fund

Adopted Budget	0001	1,045.52

Budget Uses

Expenditure Budget	0002	1,045.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,030.52
Unreserved Fund Balance Reappropriated	0970	1,030.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,045.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	162,500.00

Budget Uses

Expenditure Budget	0002	162,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,084.85
Operating Reserve	0961	32,500.00
Unreserved Fund Balance Reappropriated	0970	53,584.85

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,415.15
Total Estimated Revenues to Fund Adopted Budget	0004	162,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0769 Lambert H S

Submit ID: 0769-17314088

17 Adult Education Fund

Adopted Budget	0001	21,467.19

Budget Uses

Expenditure Budget	0002	21,467.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,217.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,217.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,467.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	248,374.82

Budget Uses

Expenditure Budget	0002	248,374.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	244,306.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	244,306.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	568.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	248,374.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

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29 Flexibility Fund

Adopted Budget	0001	1,537,520.19

Budget Uses

Expenditure Budget	0002	1,537,520.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,517,520.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,517,520.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,537,520.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0769 Lambert H S

Submit ID: 0769-17314088

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0769 Lambert H S

Submit ID: 0769-17314088

61 Building Reserve Fund

Adopted Budget		0001	2,234,990.34

Budget Uses

Expenditure Budget		0002	2,234,990.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,209,990.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,209,990.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	25,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,234,990.34

Budget Report
FY 2024

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-60206036

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	401	N/A	157,980

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trixy BirdChief

(Signature) (Date)

Chairperson, School Trustees: William Walksalong

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-60206036

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,581,567.25	258,134.62	10%	10.00%	0.00	2,576,765.61	4,801.64	30.61
10 Transportation	72,416.52	584.87	20%	0.81%	0.00	71,662.66	753.86	4.77
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	520,000.00	104,000.00	20%	20.00%	62,149.11	457,850.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,558.85	0.00	N/A	0.00%	103.77	2,455.08	0.00	0.00
29 Flexibility	26.12	0.00	N/A	0.00%	26.12	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,176,568.74	362,719.49			62,279.00	3,108,734.24	5,555.50	35.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-60206036

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAME DEER K-6	306
M1	LAME DEER 7-8	95

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,244,598.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,306.85
D.	At Risk Student	(I-D)	48,059.15
E.	Indian Education For All	(I-E)	9,587.91
F.	American Indian Achievement Gap	(I-F)	89,535.00
G.	Data For Achievement	(I-G)	9,178.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,449.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,006.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	400
B.	BASE Budget Limit	(II-B)	2,519,080.41
C.	Maximum Budget Limit	(II-C)	3,109,400.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,519,080.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,581,567.25
H.	Maximum Budget Limit	(II-H)	3,187,904.52
I.	Highest Budget Without a Vote	(II-I)	2,581,567.25
J.	Highest Budget	(II-J)	3,187,904.52
K.	Highest Voted Amount	(II-K)	606,337.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,581,567.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		258,134.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		258,134.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,581,567.25
1.	BASE Budget Limit	(V-A1)	2,581,567.25	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,244,598.86
1.	Direct State Aid Paid By State	(V-B1)	1,244,598.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,306.85
D.	At Risk Student	(V-D)		48,059.15
E.	Indian Education For All	(V-E)		9,587.91
F.	American Indian Achievement Gap	(V-F)		89,535.00
G.	Data For Achievement	(V-G)		9,178.89
H.	Special Education Allowable Cost Payment	(V-H)		82,449.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		735.68
1.	Actual Non-Levy Revenue	(V-J1)	735.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,015,115.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,010,313.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,801.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,581,567.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-60206036

01 General Fund

Adopted Budget	0001	2,581,567.25

Budget Uses

Expenditure Budget	0002	2,581,567.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,244,598.86
Quality Educator	3111	82,306.85
At Risk Student	3112	48,059.15
Indian Education For All	3113	9,587.91
American Indian Achievement Gap	3114	89,535.00
State Special Education Allowable Cost Payment to Districts	3115	82,449.61
Data For Achievement	3116	9,178.89
State - Guaranteed Tax Base Aid	3120	1,010,313.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	735.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,801.64		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,801.64
Total Estimated Revenues to Fund Adopted Budget			0004	2,581,567.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,416.52

Budget Uses

Expenditure Budget	0002	72,416.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,147.87
Contingency	0006	6,514.79
Over-Schedule	0011	753.86
Fund Balance for Budget	TFS48	584.87
Operating Reserve	0961	584.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,831.33
State - On-Schedule Transportation Reimbursement	3210	35,831.33
District Tax Levy	1110	753.86
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	72,416.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
44 Rosebud
0792 Lame Deer Elem

Submit ID: 0792-60206036

14 Retirement Fund

Adopted Budget	0001	520,000.00

Budget Uses

Expenditure Budget	0002	520,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,149.11
Operating Reserve	0961	104,000.00
Unreserved Fund Balance Reappropriated	0970	62,149.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	457,850.89
Total Estimated Revenues to Fund Adopted Budget	0004	520,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,558.85

Budget Uses

Expenditure Budget	0002	2,558.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,455.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,558.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
44 Rosebud
0792 Lame Deer Elem

Submit ID: 0792-60206036

29 Flexibility Fund

Adopted Budget	0001	26.12

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	26.12
Fund Balance for Budget	TFS48	26.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-60206036

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-48047253

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	182	1,513,449

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	N/A	159	1,203,871
Non-located - 02 Big Horn	N/A	23	309,578

The final budget is approved as set forth in this document.

Certification

District Clerk: Trixy BirdChief

(Signature) (Date)

Chairperson, School Trustees: William Walksalong

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-48047253

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,572,718.12	157,271.81	10%	10.00%	931.74	1,547,489.41	24,296.97	15.98
10 Transportation	72,416.52	893.85	20%	1.23%	0.00	72,416.52	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	400,000.00	80,000.00	20%	20.00%	126,555.47	273,444.53		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,467.89	0.00	N/A	0.00%	2,972.23	1,495.66	0.00	0.00
29 Flexibility	6.43	0.00	N/A	0.00%	6.43	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,049,608.96	238,165.66			130,465.87	1,894,846.12	24,296.97	15.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

44 Rosebud

Submit ID: 1230-48047253

1230 Lame Deer H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAME DEER HS 9-12 182 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	787,670.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,847.95
D.	At Risk Student	(I-D)	34,182.54
E.	Indian Education For All	(I-E)	4,351.62
F.	American Indian Achievement Gap	(I-F)	39,245.00
G.	Data For Achievement	(I-G)	4,165.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,159.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,750.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	187
B.	BASE Budget Limit	(II-B)	1,584,661.24
C.	Maximum Budget Limit	(II-C)	1,958,133.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,584,661.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,572,718.12
H.	Maximum Budget Limit	(II-H)	1,946,239.21
I.	Highest Budget Without a Vote	(II-I)	1,572,718.12
J.	Highest Budget	(II-J)	1,946,239.21
K.	Highest Voted Amount	(II-K)	373,521.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,572,718.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,271.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		931.74
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	931.74	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,203.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,572,718.12
1.	BASE Budget Limit	(V-A1)	1,572,718.12	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		787,670.99
1.	Direct State Aid Paid By State	(V-B1)	787,670.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,847.95
D.	At Risk Student	(V-D)		34,182.54
E.	Indian Education For All	(V-E)		4,351.62
F.	American Indian Achievement Gap	(V-F)		39,245.00
G.	Data For Achievement	(V-G)		4,165.98
H.	Special Education Allowable Cost Payment	(V-H)		35,159.31
I.	Remaining Fund Balance Available	(V-I)		931.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,621.02
1.	Actual Non-Levy Revenue	(V-J1)	7,621.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		627,541.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	603,245.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,296.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,572,718.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.98
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-48047253

01 General Fund

Adopted Budget	0001	1,572,718.12

Budget Uses

Expenditure Budget	0002	1,572,718.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	931.74
Direct State Aid	3110	787,670.99
Quality Educator	3111	31,847.95
At Risk Student	3112	34,182.54
Indian Education For All	3113	4,351.62
American Indian Achievement Gap	3114	39,245.00
State Special Education Allowable Cost Payment to Districts	3115	35,159.31
Data For Achievement	3116	4,165.98
State - Guaranteed Tax Base Aid	3120	603,245.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,621.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,296.97		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	24,296.97
Total Estimated Revenues to Fund Adopted Budget			0004	1,572,718.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,416.52

Budget Uses

Expenditure Budget	0002	72,416.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,833.20
Contingency	0006	6,583.32
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	893.85
Operating Reserve	0961	893.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,208.26
State - On-Schedule Transportation Reimbursement	3210	36,208.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,416.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-48047253

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	206,555.47
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	126,555.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	273,444.53
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,467.89

Budget Uses

Expenditure Budget	0002	4,467.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,972.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,972.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,495.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,467.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.43

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	6.43
Fund Balance for Budget	TFS48	6.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-48047253

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-05495416

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 67	N/A	6,459,911

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sue Becker

(Signature) (Date)

Chairperson, School Trustees: Marci Torres

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-05495416

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	674,086.88	64,973.75	10%	9.64%	0.00	411,369.34	262,717.54	40.68
10 Transportation	12,500.00	2,500.00	20%	20.00%	1,537.83	7,815.50	3,146.67	0.49
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	20,949.80		N/A		92.91	0.00	20,856.89	3.23
14 Retirement	111,000.00	22,200.00	20%	20.00%	23,198.86	87,801.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,765.94	0.00	N/A	0.00%	4,253.15	512.79	30,000.00	4.64
29 Flexibility	22,015.47	0.00	N/A	0.00%	22,015.47	0.00	0.00	0.00
61 Building Reserve	84,669.63	0.00	N/A	0.00%	61,639.63	12,415.30	10,614.70	1.64
Total of All Funds	959,987.72	89,673.75			112,737.85	519,914.07	327,335.80	50.68

50 Debt Service **Tax Jurisdiction**								
SD43	123,150.00	0.00	20-9-438	0.00%	0.00	0.00	123,150.00	19.06

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMOTTE K-6	52 *
M1	LAMOTTE 7-8	15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	271,515.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,373.20
D.	At Risk Student	(I-D)	760.89
E.	Indian Education For All	(I-E)	1,601.97
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,533.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,327.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,775.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,378.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	555,781.86
C.	Maximum Budget Limit	(II-C)	691,559.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	120,510.55
E.	Adopted Budget	(II-E)	690,290.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	539,207.05
H.	Maximum Budget Limit	(II-H)	667,352.27
I.	Highest Budget Without a Vote	(II-I)	674,086.88
J.	Highest Budget	(II-J)	699,627.45
K.	Highest Voted Amount	(II-K)	25,540.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	674,086.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,973.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,973.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		674,086.88
1.	BASE Budget Limit	(V-A1)	539,207.05	
2.	Over-BASE Budget	(V-A2)	134,879.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		271,515.53
1.	Direct State Aid Paid By State	(V-B1)	271,515.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,373.20
D.	At Risk Student	(V-D)		760.89
E.	Indian Education For All	(V-E)		1,601.97
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,533.63
H.	Special Education Allowable Cost Payment	(V-H)		8,327.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,268.94
1.	Actual Non-Levy Revenue	(V-J1)	2,268.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		216,590.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	74,383.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	142,206.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		539,207.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,369.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	14,369.28	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		120,510.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		134,879.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.02
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.66
1.	District Property Tax Levy Mills	(V-U1)	18.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0367 LaMotte Elem

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01 General Fund

Adopted Budget	0001	674,086.88

Budget Uses

Expenditure Budget	0002	674,086.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	271,515.53
Quality Educator	3111	36,373.20
At Risk Student	3112	760.89
Indian Education For All	3113	1,601.97
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	8,327.34
Data For Achievement	3116	1,533.63
State - Guaranteed Tax Base Aid	3120	74,383.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,268.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	14,369.28
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	142,206.99		
Over-BASE Levy	1110(c)	120,510.55		
District Tax Levy			1110	262,717.54
Total Estimated Revenues to Fund Adopted Budget			0004	674,086.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,105.00
Contingency	0006	710.50
Over-Schedule	0011	4,684.50
Fund Balance for Budget	TFS48	4,037.83
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	1,537.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,907.75
State - On-Schedule Transportation Reimbursement	3210	3,907.75
District Tax Levy	1110	3,146.67
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	20,949.80

Budget Uses

Expenditure Budget	0002	20,949.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92.91
Unreserved Fund Balance Reappropriated	0970	92.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,856.89
District Mills	999	3.23
Total Estimated Revenues to Fund Adopted Budget	0004	20,949.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	111,000.00

Budget Uses

Expenditure Budget	0002	111,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,398.86
Operating Reserve	0961	22,200.00
Unreserved Fund Balance Reappropriated	0970	23,198.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	87,801.14
Total Estimated Revenues to Fund Adopted Budget	0004	111,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,765.94

Budget Uses

Expenditure Budget	0002	34,765.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,253.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,253.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	512.79
District Tax Levy	1110	30,000.00
District Mills	999	4.64
Total Estimated Revenues to Fund Adopted Budget	0004	34,765.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,015.47

Budget Uses

Expenditure Budget	0002	22,015.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,015.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,015.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,015.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

SD43

Taxable Value		6,459,911.00
Adopted Budget	0001	123,150.00

Budget Uses

Expenditure Budget	0002	123,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-4,604.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,150.00
Jurisdiction Mills	999	19.06
Total Estimated Revenues to Fund Adopted Budget	0004	123,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/10/2022	06/30/2042	1,800,000.00	1,685,000.00	70,000.00	52,650.00	500.00
Total Bond Requirements							123,150.00
Total Debt Service Requirements						0002	123,150.00

61 Building Reserve Fund

Adopted Budget		0001	84,669.63

Budget Uses

Expenditure Budget		0002	84,669.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	61,639.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	61,639.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,415.30
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,614.70	
District Tax Levy		1110	10,614.70
District Mills		999	1.64
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.64
Total Estimated Revenues to Fund Adopted Budget		0004	84,669.63

Budget Report
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56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-97937607

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,305	N/A	62,005,257

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	1,281	N/A	60,876,446
Non-located - 05 Carbon	24	N/A	1,128,811

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Brittani Hunter

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-97937607

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,230,623.14	923,062.31	10%	10.00%	0.00	6,159,449.06	3,071,174.08	49.53
10 Transportation	786,618.00	157,323.60	20%	20.00%	269,241.58	113,060.20	404,316.22	6.52
11 Bus Depreciation Reserve	175,477.90	615,207.68	N/A	350.59%	0.00	11,443.00	164,034.90	2.65
13 Tuition	454,885.00		N/A		258,927.33	8,000.00	187,957.67	3.03
14 Retirement	1,541,407.00	267,883.25	20%	17.38%	0.00	1,541,407.00		
17 Adult Education	46,934.00	16,426.90	35%	35.00%	55,779.66	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	47,411.62	266,896.45	N/A	562.93%	0.00	7,411.62	40,000.00	0.65
29 Flexibility	3,951.81	0.00	N/A	0.00%	3,951.81	0.00	0.00	0.00
61 Building Reserve	563,390.00	503,047.56	N/A	89.29%	0.00	29,595.00	533,795.00	8.61
Total of All Funds	12,850,698.47	2,749,847.75			587,900.38	7,870,365.88	4,401,277.87	70.99

50 Debt Service Tax Jurisdiction								
7-70	4,010,666.67	37,404.07	20-9-438	0.93%	0.00	8,000.00	4,002,666.67	64.55

Budget Report
FY 2024

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-97937607

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAUREL K-6	1,002	*
M1	LAUREL 7-8	303	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,864,412.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	391,568.20
D.	At Risk Student	(I-D)	35,885.46
E.	Indian Education For All	(I-E)	31,202.55
F.	American Indian Achievement Gap	(I-F)	13,395.00
G.	Data For Achievement	(I-G)	29,871.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	268,115.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	54,629.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,349
B.	BASE Budget Limit	(II-B)	7,804,600.25
C.	Maximum Budget Limit	(II-C)	9,647,287.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,421,163.74
E.	Adopted Budget	(II-E)	9,242,463.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,793,459.40
H.	Maximum Budget Limit	(II-H)	9,683,372.44
I.	Highest Budget Without a Vote	(II-I)	9,230,623.14
J.	Highest Budget	(II-J)	9,683,372.44
K.	Highest Voted Amount	(II-K)	452,749.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,230,623.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		923,062.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		923,062.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,230,623.14
1.	BASE Budget Limit	(V-A1)	7,793,459.40	
2.	Over-BASE Budget	(V-A2)	1,437,163.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,864,412.85
1.	Direct State Aid Paid By State	(V-B1)	3,864,412.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		391,568.20
D.	At Risk Student	(V-D)		35,885.46
E.	Indian Education For All	(V-E)		31,202.55
F.	American Indian Achievement Gap	(V-F)		13,395.00
G.	Data For Achievement	(V-G)		29,871.45
H.	Special Education Allowable Cost Payment	(V-H)		268,115.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,320.42
1.	Actual Non-Levy Revenue	(V-J1)	55,320.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,103,688.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,453,677.69	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,650,010.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,793,459.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	16,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,421,163.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,437,163.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.92
1.	District Property Tax Levy Mills	(V-U1)	22.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-97937607

01 General Fund

Adopted Budget	0001	9,230,623.14

Budget Uses

Expenditure Budget	0002	9,230,623.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,864,412.85
Quality Educator	3111	391,568.20
At Risk Student	3112	35,885.46
Indian Education For All	3113	31,202.55
American Indian Achievement Gap	3114	13,395.00
State Special Education Allowable Cost Payment to Districts	3115	268,115.44
Data For Achievement	3116	29,871.45
State - Guaranteed Tax Base Aid	3120	1,453,677.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	55,320.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	16,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,650,010.34		
Over-BASE Levy	1110(c)	1,421,163.74		
District Tax Levy			1110	3,071,174.08
Total Estimated Revenues to Fund Adopted Budget			0004	9,230,623.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	786,618.00

Budget Uses

Expenditure Budget	0002	786,618.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	102,782.00
Contingency	0006	10,278.20
Over-Schedule	0011	673,557.80
Fund Balance for Budget	TFS48	426,565.18
Operating Reserve	0961	157,323.60
Unreserved Fund Balance Reappropriated	0970	269,241.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	56,530.10
State - On-Schedule Transportation Reimbursement	3210	56,530.10
District Tax Levy	1110	404,316.22
District Mills	999	6.52
Total Estimated Revenues to Fund Adopted Budget	0004	786,618.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	175,477.90

Budget Uses

Expenditure Budget	0002	175,477.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	615,207.68
Operating Reserve	0961	615,207.68
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	11,443.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	164,034.90
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	175,477.90

Budget Report
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56 Yellowstone

0970 Laurel Elem

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 MCI	2023	257,455.00	0.00	51,491.00	51,491.00
Bus #20	2023	86,625.00	0.00	17,325.00	17,325.00
Bus #21	2022	78,362.00	15,672.40	15,672.40	15,672.40
Bus #22	2022	98,683.00	19,736.60	19,736.60	19,736.60
BUS #19	2020	93,952.32	56,371.38	18,790.46	18,790.46
BUS #18 2019 International	2019	83,870.63	67,096.52	16,774.13	16,774.13
Bus #17 2018 Bluebird	2018	132,275.00	158,730.00	26,455.00	26,455.00
Bus #16 2017 Bluebird	2016	92,333.33	129,266.69	18,466.67	9,233.31
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	87,200.00	130,800.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	185,456.00	278,184.00	N/A	NA
BUS #11	2013	83,500.00	125,250.00	N/A	NA
TRAIN	2012	104,066.89	156,100.34	N/A	NA
BUS #10	2010	63,405.34	95,108.01	N/A	NA
BUS #9	2010	76,882.00	115,323.00	N/A	NA
Bus #8	2009	75,993.00	113,989.50	N/A	NA
Bus #7	2008	76,960.00	115,440.00	N/A	NA
BUS #6	2006	70,134.00	105,201.00	N/A	NA
BUS 5	2005	63,015.00	94,522.50	N/A	NA
Bus #4	2004	61,692.00	92,538.00	N/A	NA
Total					175,477.90

Budget Report
FY 2024

56 Yellowstone

0970 Laurel Elem

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13 Tuition Fund

Adopted Budget	0001	454,885.00

Budget Uses

Expenditure Budget	0002	454,885.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	258,927.33
Unreserved Fund Balance Reappropriated	0970	258,927.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	187,957.67
District Mills	999	3.03
Total Estimated Revenues to Fund Adopted Budget	0004	454,885.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0970 Laurel Elem

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14 Retirement Fund

Adopted Budget	0001	1,541,407.00

Budget Uses

Expenditure Budget	0002	1,541,407.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	267,883.25
Operating Reserve	0961	267,883.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,541,407.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,541,407.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,934.00

Budget Uses

Expenditure Budget	0002	46,934.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,206.56
Operating Reserve	0961	16,426.90
Unreserved Fund Balance Reappropriated	0970	55,779.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,934.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,845.66

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	47,411.62

Budget Uses

Expenditure Budget	0002	47,411.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	266,896.45
Operating Reserve	0961	266,896.45
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,411.62
District Tax Levy	1110	40,000.00
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	47,411.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,951.81

Budget Uses

Expenditure Budget	0002	3,951.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,951.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,951.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,951.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0970 Laurel Elem

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50 Debt Service Fund

7-70

Taxable Value		62,005,257.00
Adopted Budget	0001	4,010,666.67

Budget Uses

Expenditure Budget	0002	4,010,666.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,404.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	37,404.07
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,002,666.67
Jurisdiction Mills	999	64.55
Total Estimated Revenues to Fund Adopted Budget	0004	4,010,666.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	05/07/2013	06/30/2026	6,745,000.00	840,000.00	710,000.00	43,200.00	400.00
Elementary Bond	08/15/2023	06/30/2043	57,000,000.00	56,255,000.00	745,000.00	2,501,666.67	400.00
Total Bond Requirements							4,000,666.67

SIDs

Issue Type	Amount
Elementary	10,000.00
Total SID Requirements	10,000.00

Total Debt Service Requirements	0002	4,010,666.67

Budget Report
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0970 Laurel Elem

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61 Building Reserve Fund

Adopted Budget	0001	563,390.00

Budget Uses

Expenditure Budget	0002	563,390.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	503,047.56
Operating Reserve	0961	503,047.56
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,595.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	400,000.00	
Building Reserve Permissive Levy	1110(b)	133,795.00	
District Tax Levy		1110	533,795.00
District Mills		999	8.61
Building Reserve Voted Mills		0134	6.45
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	563,390.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	2,000,000.00	5	612	1,600,000.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2024

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-77213831

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	642	60,876,446

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Brittani Hunter

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-77213831

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,488,322.09	545,232.21	10%	9.93%	0.00	3,765,609.21	1,722,712.88	28.29
10 Transportation	443,343.00	88,668.60	20%	20.00%	216,977.65	27,145.80	199,219.55	3.27
11 Bus Depreciation Reserve	85,379.72	398,063.69	N/A	466.23%	0.00	4,386.00	80,993.72	1.33
13 Tuition	347,502.00		N/A		119,790.57	0.00	227,711.43	3.74
14 Retirement	958,027.00	187,280.61	20%	19.55%	0.00	958,027.00		
17 Adult Education	46,818.00	16,383.30	35%	34.99%	55,682.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	132,032.77	0.00	N/A	0.00%	107,624.07	4,408.70	20,000.00	0.33
29 Flexibility	5,055.34	0.00	N/A	0.00%	5,055.34	0.00	0.00	0.00
61 Building Reserve	286,500.00	382,854.92	N/A	133.63%	0.00	26,755.00	259,745.00	4.27
Total of All Funds	7,792,979.92	1,618,483.33			505,130.25	4,786,331.71	2,510,382.58	41.23

50 Debt Service **Tax Jurisdiction**								
High School 2004	596,050.00	0.00	20-9-438	0.00%	23,570.96	0.00	572,479.04	9.40

Budget Report
FY 2024

56 Yellowstone

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAUREL HS 9-12 642 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,357,425.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	189,547.16
D.	At Risk Student	(I-D)	10,485.78
E.	Indian Education For All	(I-E)	15,350.22
F.	American Indian Achievement Gap	(I-F)	5,875.00
G.	Data For Achievement	(I-G)	14,695.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	129,123.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	66,780.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	650
B.	BASE Budget Limit	(II-B)	4,647,011.77
C.	Maximum Budget Limit	(II-C)	5,801,363.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	816,490.24
E.	Adopted Budget	(II-E)	5,493,247.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,635,831.85
H.	Maximum Budget Limit	(II-H)	5,768,082.20
I.	Highest Budget Without a Vote	(II-I)	5,488,322.09
J.	Highest Budget	(II-J)	5,768,082.20
K.	Highest Voted Amount	(II-K)	279,760.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,488,322.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		545,232.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		545,232.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,488,322.09
1.	BASE Budget Limit	(V-A1)	4,635,831.85	
2.	Over-BASE Budget	(V-A2)	852,490.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,357,425.48
1.	Direct State Aid Paid By State	(V-B1)	2,357,425.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		189,547.16
D.	At Risk Student	(V-D)		10,485.78
E.	Indian Education For All	(V-E)		15,350.22
F.	American Indian Achievement Gap	(V-F)		5,875.00
G.	Data For Achievement	(V-G)		14,695.38
H.	Special Education Allowable Cost Payment	(V-H)		129,123.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,420.71
1.	Actual Non-Levy Revenue	(V-J1)	13,420.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,899,909.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	993,686.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	906,222.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,635,831.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		36,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	36,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		816,490.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		852,490.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.88
U.	Over-BASE Mills	(V-U)		13.41
1.	District Property Tax Levy Mills	(V-U1)	13.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0971 Laurel H S

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01 General Fund

Adopted Budget	0001	5,488,322.09

Budget Uses

Expenditure Budget	0002	5,488,322.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,357,425.48
Quality Educator	3111	189,547.16
At Risk Student	3112	10,485.78
Indian Education For All	3113	15,350.22
American Indian Achievement Gap	3114	5,875.00
State Special Education Allowable Cost Payment to Districts	3115	129,123.08
Data For Achievement	3116	14,695.38
State - Guaranteed Tax Base Aid	3120	993,686.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,042.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,378.53
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	36,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	906,222.64		
Over-BASE Levy	1110(c)	816,490.24		
District Tax Levy			1110	1,722,712.88
Total Estimated Revenues to Fund Adopted Budget			0004	5,488,322.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	443,343.00

Budget Uses

Expenditure Budget	0002	443,343.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,678.00
Contingency	0006	2,467.80
Over-Schedule	0011	416,197.20
Fund Balance for Budget	TFS48	305,646.25
Operating Reserve	0961	88,668.60
Unreserved Fund Balance Reappropriated	0970	216,977.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,572.90
State - On-Schedule Transportation Reimbursement	3210	13,572.90
District Tax Levy	1110	199,219.55
District Mills	999	3.27
Total Estimated Revenues to Fund Adopted Budget	0004	443,343.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	85,379.72

Budget Uses

Expenditure Budget	0002	85,379.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	398,063.69
Operating Reserve	0961	398,063.69
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,386.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	80,993.72
District Mills	999	1.33
Total Estimated Revenues to Fund Adopted Budget	0004	85,379.72

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 MCI	2023	126,806.00	0.00	25,361.20	25,361.20
Bus #20	2023	37,125.00	0.00	7,425.00	7,425.00
Bus #21	2022	38,596.00	7,719.20	7,719.20	7,719.20
Bus #22	2022	48,605.00	9,721.00	9,721.00	9,721.00
BUS #19 2020 INTERNATIONAL	2020	46,976.17	28,185.69	9,395.23	9,395.23
BUS #18 2019 International	2019	41,935.31	33,548.24	8,387.06	8,387.06
Bus #17 2018 Bluebird	2018	44,091.67	52,909.98	8,818.33	8,818.33
Bus #16 2017 Bluebird	2016	41,666.67	58,333.31	8,333.33	4,166.70
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	43,600.00	65,400.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	92,728.00	139,092.00	N/A	NA
BUS #11	2013	41,750.00	62,625.00	N/A	NA
TRAIN	2012	60,000.00	90,000.00	N/A	NA
BUS #10	2010	31,702.66	47,553.99	N/A	NA
BUS #9	2010	38,441.00	57,661.50	N/A	NA
Bus #8	2009	38,508.00	57,762.00	N/A	NA
Bus #7	2008	38,480.00	57,720.00	N/A	NA
BUS #6	2006	36,066.00	54,099.00	N/A	NA
BUS 5	2005	31,508.00	47,262.00	N/A	NA
Bus #4	2004	30,846.00	46,269.00	N/A	NA
Total					80,993.72

13 Tuition Fund

Adopted Budget	0001	347,502.00

Budget Uses

Expenditure Budget	0002	347,502.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,790.57
Unreserved Fund Balance Reappropriated	0970	119,790.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	227,711.43
District Mills	999	3.74
Total Estimated Revenues to Fund Adopted Budget	0004	347,502.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	958,027.00

Budget Uses

Expenditure Budget	0002	958,027.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	187,280.61
Operating Reserve	0961	187,280.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	958,027.00
Total Estimated Revenues to Fund Adopted Budget	0004	958,027.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,818.00

Budget Uses

Expenditure Budget	0002	46,818.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,065.92
Operating Reserve	0961	16,383.30
Unreserved Fund Balance Reappropriated	0970	55,682.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,818.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,864.62

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	132,032.77

Budget Uses

Expenditure Budget	0002	132,032.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107,624.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,624.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,408.70
District Tax Levy	1110	20,000.00
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	132,032.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,055.34

Budget Uses

Expenditure Budget	0002	5,055.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,055.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,055.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,055.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

High School 2004

Taxable Value		60,876,446.00
Adopted Budget	0001	596,050.00

Budget Uses

Expenditure Budget	0002	596,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,570.96
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,570.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	572,479.04
Jurisdiction Mills	999	9.40
Total Estimated Revenues to Fund Adopted Budget	0004	596,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	05/07/2013	06/30/2025	2,270,000.00	280,000.00	235,000.00	14,400.00	400.00
High School Refunding Bond	12/04/2019	06/30/2027	2,310,000.00	1,145,000.00	300,000.00	34,350.00	400.00
Total Bond Requirements							584,550.00

SIDs

Issue Type	Amount
High School	11,500.00
Total SID Requirements	11,500.00

Total Debt Service Requirements	0002	596,050.00

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61 Building Reserve Fund

Adopted Budget		0001	286,500.00

Budget Uses

Expenditure Budget		0002	286,500.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	382,854.92
Operating Reserve		0961	382,854.92
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,755.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	200,000.00	
Building Reserve Permissive Levy	1110(b)	59,745.00	
District Tax Levy		1110	259,745.00
District Mills		999	4.27
Building Reserve Voted Mills		0134	3.29
Building Reserve Permissive Mills		0135	0.98
Total Estimated Revenues to Fund Adopted Budget		0004	286,500.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	1,000,000.00	5	612	800,000.00	200,000.00	200,000.00
Total						200,000.00

Budget Report
FY 2024

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-33729531

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	62	*	20	2,998,261

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Sperry

(Signature) (Date)

Chairperson, School Trustees: Jennelle Wallis

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-33729531

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,124,899.97	80,520.62	10%	7.16%	0.00	812,623.08	312,276.89	104.15
10 Transportation	228,712.39	45,742.48	20%	20.00%	8,304.11	49,694.65	170,713.63	56.94
11 Bus Depreciation Reserve	184,995.87	0.00	N/A	0.00%	77,184.30	0.00	107,811.57	35.96
13 Tuition	24,035.44		N/A		60,404.35	0.00	0.00	0.00
14 Retirement	159,668.57	31,933.71	20%	20.00%	24,298.86	135,369.71		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	1,568.70	100.00	3,331.30	1.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,915.88	1,184.95	N/A	3.83%	0.00	915.88	30,000.00	10.01
29 Flexibility	36.53	0.00	N/A	0.00%	36.53	0.00	0.00	0.00
61 Building Reserve	181,872.63	0.00	N/A	0.00%	143,512.63	26,288.00	12,072.00	4.03
Total of All Funds	1,940,137.28	161,131.76			315,309.48	1,024,991.32	636,205.39	212.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0411 Lavina K-12 Schools

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAVINA K-6	48
M1	LAVINA 7-8	14
H1	LAVINA HS 9-12	20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	480,668.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,190.34
D.	At Risk Student	(I-D)	2,395.13
E.	Indian Education For All	(I-E)	1,960.62
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,876.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,645.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,112.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,198.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,318.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	893,641.15
C.	Maximum Budget Limit	(II-C)	1,110,103.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,837.66
E.	Adopted Budget	(II-E)	1,055,478.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	963,062.31
H.	Maximum Budget Limit	(II-H)	1,204,380.71
I.	Highest Budget Without a Vote	(II-I)	1,124,899.97
J.	Highest Budget	(II-J)	1,204,380.71
K.	Highest Voted Amount	(II-K)	79,480.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,124,899.97

Budget Report
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0411 Lavina K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		80,520.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,520.62

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	29,774.65	9,870.72	39,645.37
B.	Special Education RSBG to Coop	3,186.80	925.20	4,112.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,184.58	4,318.37	17,502.95

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	403,392.90	156,705.00	560,097.90
		575,131.90	500,188.00	1,075,319.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	203,021.56	176,566.36	379,587.93
H.	Special Education in BASE@40%	13,184.58	4,318.37	17,502.95
I.	Subsidized BASE Amount	216,206.14	180,884.73	397,090.88
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,124,899.97
1.	BASE Budget Limit	(V-A1)	963,062.31	
2.	Over-BASE Budget	(V-A2)	161,837.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		480,668.00
1.	Direct State Aid Paid By State	(V-B1)	480,668.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,190.34
D.	At Risk Student	(V-D)		2,395.13
E.	Indian Education For All	(V-E)		1,960.62
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,876.98

H.	Special Education Allowable Cost Payment	(V-H)		39,645.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,492.78
	1. Actual Non-Levy Revenue	(V-J1)	4,492.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		392,598.09
	1. State - Guaranteed Tax Base Aid	(V-L1)	242,158.86	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	150,439.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		963,062.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,837.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,837.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.21
T.	BASE Mills - High School	(V-T)		15.96
U.	Over-BASE Mills	(V-U)		53.98
	1. District Property Tax Levy Mills	(V-U1)	53.98	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0411 Lavina K-12 Schools

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01 General Fund

Adopted Budget	0001	1,124,899.97

Budget Uses

Expenditure Budget	0002	1,124,899.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	480,668.00
Quality Educator	3111	39,190.34
At Risk Student	3112	2,395.13
Indian Education For All	3113	1,960.62
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	39,645.37
Data For Achievement	3116	1,876.98
State - Guaranteed Tax Base Aid	3120	242,158.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,676.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,815.97
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	150,439.23		
Over-BASE Levy	1110(c)	161,837.66		
District Tax Levy			1110	312,276.89
Total Estimated Revenues to Fund Adopted Budget			0004	1,124,899.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	228,712.39

Budget Uses

Expenditure Budget	0002	228,712.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,176.95
Contingency	0006	4,517.70
Over-Schedule	0011	179,017.74
Fund Balance for Budget	TFS48	54,046.59
Operating Reserve	0961	45,742.48
Unreserved Fund Balance Reappropriated	0970	8,304.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,847.32
State - On-Schedule Transportation Reimbursement	3210	24,847.33
District Tax Levy	1110	170,713.63
District Mills	999	56.94
Total Estimated Revenues to Fund Adopted Budget	0004	228,712.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	184,995.87

Budget Uses

Expenditure Budget	0002	184,995.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,184.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,184.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	107,811.57
District Mills	999	35.96
Total Estimated Revenues to Fund Adopted Budget	0004	184,995.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION	2023	52,000.00	0.00	10,400.00	10,400.00
2023 IC INTERNATIONAL	2023	103,720.97	0.00	20,744.19	20,744.19
2022 BLUEBIRD	2021	158,250.00	63,300.00	31,650.00	31,650.00
2008 Ford E350 Aerotech	2019	14,800.00	11,840.00	2,960.00	2,960.00
2018 Chevy Silverado 1500 Pickup	2019	31,925.00	25,540.00	6,385.00	6,385.00
2019 Ford Expedition	2019	54,595.00	43,676.00	10,919.00	10,919.00
2018 BLUEBIRD	2018	78,000.00	78,000.00	15,600.00	15,600.00
IC INTERNATIONAL	2016	91,533.52	128,146.90	18,306.70	9,153.38
2011 BLUEBIRD	2011	90,000.00	135,000.00	N/A	NA
Total					107,811.57

Budget Report
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13 Tuition Fund

Adopted Budget	0001	24,035.44

Budget Uses

Expenditure Budget	0002	24,035.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,404.35
Unreserved Fund Balance Reappropriated	0970	60,404.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,035.44
Estimated Revenues Exceeding Adopted Budget	0004a	36,368.91

Budget Report
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14 Retirement Fund

Adopted Budget	0001	159,668.57

Budget Uses

Expenditure Budget	0002	159,668.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,232.57
Operating Reserve	0961	31,933.71
Unreserved Fund Balance Reappropriated	0970	24,298.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,369.71
Total Estimated Revenues to Fund Adopted Budget	0004	159,668.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,318.70
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	1,568.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	100.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,331.30
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,915.88

Budget Uses

Expenditure Budget	0002	30,915.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,184.95
Operating Reserve	0961	1,184.95
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	915.88
District Tax Levy	1110	30,000.00
District Mills	999	10.01
Total Estimated Revenues to Fund Adopted Budget	0004	30,915.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36.53

Budget Uses

Expenditure Budget	0002	36.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	181,872.63

Budget Uses

Expenditure Budget		0002	181,872.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	143,512.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	143,512.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,288.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,072.00	
District Tax Levy		1110	12,072.00
District Mills		999	4.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.03
Total Estimated Revenues to Fund Adopted Budget		0004	181,872.63

Budget Report
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0258 Lewistown Elem

Submit ID: 0258-46049767

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	917	N/A	18,375,797

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: CJ Bailey

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,216,778.62	703,635.92	10%	9.75%	0.00	5,281,489.52	1,935,289.10	105.30
10 Transportation	610,000.00	122,000.00	20%	20.00%	68,046.96	109,354.41	432,598.63	23.54
11 Bus Depreciation Reserve	659,620.08	0.00	N/A	0.00%	557,162.10	1,500.00	100,957.98	5.49
13 Tuition	250,000.00		N/A		38,653.68	0.00	211,346.32	11.50
14 Retirement	960,000.00	185,318.61	20%	19.30%	0.00	960,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	195,337.21	0.00	N/A	0.00%	127,803.36	6,036.22	61,497.63	3.35
29 Flexibility	152,198.72	0.00	N/A	0.00%	122,504.95	29,693.77	0.00	0.00
61 Building Reserve	1,391,318.96	0.00	N/A	0.00%	1,175,038.96	82,457.63	133,822.37	7.28
Total of All Funds	11,435,253.59	1,010,954.53			2,089,210.01	6,470,531.55	2,875,512.03	156.46

50 Debt Service **Tax Jurisdiction**								
EL2009S	1,529,050.00	0.00	20-9-438	0.00%	53,556.97	0.00	1,475,493.03	80.30

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LEWISTOWN K-6	715
M1	LEWISTOWN 7-8	202

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,737,292.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	280,783.27
D.	At Risk Student	(I-D)	31,016.61
E.	Indian Education For All	(I-E)	21,925.47
F.	American Indian Achievement Gap	(I-F)	7,520.00
G.	Data For Achievement	(I-G)	20,990.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	386,711.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	47,133.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,993.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	898
B.	BASE Budget Limit	(II-B)	5,623,535.63
C.	Maximum Budget Limit	(II-C)	7,075,768.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,395,336.33
E.	Adopted Budget	(II-E)	7,018,871.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,821,442.29
H.	Maximum Budget Limit	(II-H)	7,306,488.76
I.	Highest Budget Without a Vote	(II-I)	7,216,778.62
J.	Highest Budget	(II-J)	7,306,488.76
K.	Highest Voted Amount	(II-K)	89,710.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,216,778.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		703,635.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		703,635.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,216,778.62
1.	BASE Budget Limit	(V-A1)	5,821,442.29	
2.	Over-BASE Budget	(V-A2)	1,395,336.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,737,292.34
1.	Direct State Aid Paid By State	(V-B1)	2,737,292.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		280,783.27
D.	At Risk Student	(V-D)		31,016.61
E.	Indian Education For All	(V-E)		21,925.47
F.	American Indian Achievement Gap	(V-F)		7,520.00
G.	Data For Achievement	(V-G)		20,990.13
H.	Special Education Allowable Cost Payment	(V-H)		386,711.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,885.80
1.	Actual Non-Levy Revenue	(V-J1)	3,885.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,331,317.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,791,364.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	539,952.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,821,442.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,395,336.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,395,336.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.93
1.	District Property Tax Levy Mills	(V-U1)	75.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	7,216,778.62

Budget Uses

Expenditure Budget	0002	7,216,778.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,737,292.34
Quality Educator	3111	280,783.27
At Risk Student	3112	31,016.61
Indian Education For All	3113	21,925.47
American Indian Achievement Gap	3114	7,520.00
State Special Education Allowable Cost Payment to Districts	3115	386,711.49
Data For Achievement	3116	20,990.13
State - Guaranteed Tax Base Aid	3120	1,791,364.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,885.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	539,952.77		
Over-BASE Levy	1110(c)	1,395,336.33		
District Tax Levy			1110	1,935,289.10
Total Estimated Revenues to Fund Adopted Budget			0004	7,216,778.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	610,000.00

Budget Uses

Expenditure Budget	0002	610,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	98,594.92
Contingency	0006	9,859.49
Over-Schedule	0011	501,545.59
Fund Balance for Budget	TFS48	190,046.96
Operating Reserve	0961	122,000.00
Unreserved Fund Balance Reappropriated	0970	68,046.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,227.20
State - On-Schedule Transportation Reimbursement	3210	54,227.21
District Tax Levy	1110	432,598.63
District Mills	999	23.54
Total Estimated Revenues to Fund Adopted Budget	0004	610,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	659,620.08

Budget Uses

Expenditure Budget	0002	659,620.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	557,162.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	557,162.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,957.98
District Mills	999	5.49
Total Estimated Revenues to Fund Adopted Budget	0004	659,620.08

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	49,030.00	9,806.00	9,806.00	0.00
2022 INTL #7235	2022	113,699.96	0.00	22,739.99	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	37,797.86	7,559.57	7,559.57	0.00
2018 MCI J4500 #8974	2021	58,219.20	23,287.68	11,643.84	0.00
2021 IC #6977	2021	105,278.17	18,688.23	21,055.63	0.00
2021 S (SPECIAL ED) #6975	2021	110,318.92	0.00	22,063.78	0.00
2014 MCI MOTOR COACH #6743	2020	59,215.20	35,529.12	11,843.04	0.00
2020 IC #1473	2020	98,870.81	19,774.16	19,774.16	0.00
2019 IC #5773	2019	97,770.77	19,554.15	19,554.15	0.00
2014 MC J45 #6602	2018	90,000.00	54,000.00	18,000.00	18,000.00
2017 IC #4154	2017	96,956.82	38,782.72	19,391.36	0.00
2016 INTL #0568	2015	81,084.22	47,885.46	16,216.84	0.00
2015 CES #3528	2014	56,861.27	34,116.75	11,372.25	2,372.25
2013 BLUEBIRD IC #6001	2013	77,553.07	62,042.44	15,510.61	15,510.61
2014 BLUEBIRD IC #1987	2013	80,000.78	48,777.31	16,000.16	16,000.16
2012 INTL #1925	2012	88,775.09	71,020.08	17,755.02	17,755.02
2010 INTL #6953	2010	86,699.28	69,359.44	17,339.86	17,339.86
2009 INTL #8205	2008	69,900.38	77,159.56	13,980.08	13,980.08
MOTOROLA MCS 2000	2004	2,721.00	4,081.50	N/A	NA
Total					100,957.98

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13 Tuition Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,653.68
Unreserved Fund Balance Reappropriated	0970	38,653.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	211,346.32
District Mills	999	11.50
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	960,000.00

Budget Uses

Expenditure Budget	0002	960,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,318.61
Operating Reserve	0961	185,318.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	959,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	960,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	195,337.21

Budget Uses

Expenditure Budget	0002	195,337.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,803.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,803.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,536.22
District Tax Levy	1110	61,497.63
District Mills	999	3.35
Total Estimated Revenues to Fund Adopted Budget	0004	195,337.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	152,198.72

Budget Uses

Expenditure Budget	0002	152,198.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,504.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,504.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	17,360.00
State - Advanced Opportunity Aid	3770	11,833.77
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	152,198.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

EL2009S

Taxable Value		18,375,797.00
Adopted Budget	0001	1,529,050.00

Budget Uses

Expenditure Budget	0002	1,529,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,556.97
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,556.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,475,493.03
Jurisdiction Mills	999	80.30
Total Estimated Revenues to Fund Adopted Budget	0004	1,529,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/03/2022	06/30/2042	20,400,000.00	19,305,000.00	725,000.00	803,550.00	500.00
Total Bond Requirements							1,529,050.00
Total Debt Service Requirements						0002	1,529,050.00

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61 Building Reserve Fund

Adopted Budget		0001	1,391,318.96

Budget Uses

Expenditure Budget		0002	1,391,318.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,175,038.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,175,038.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	77,957.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	35,822.37	
District Tax Levy		1110	133,822.37
District Mills		999	7.28
Building Reserve Voted Mills		0134	5.33
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	1,391,318.96

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	686,000.00	98,000.00	98,000.00
Total						98,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 850	363	21,911,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leslie Sutera

(Signature) (Date)

Chairperson, School Trustees: Alida Snow

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,707,621.97	902,875.43	10%	10.37%	0.00	6,870,236.48	1,837,385.49	83.86
10 Transportation	1,060,000.00	207,918.21	20%	19.61%	0.00	286,006.40	773,993.60	35.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	227,409.00		N/A		2,552.31	0.00	224,856.69	10.26
14 Retirement	1,340,000.00	268,000.00	20%	20.00%	180,820.21	1,159,179.79		
17 Adult Education	23,000.00	515.74	35%	2.24%	0.00	0.00	23,000.00	1.05
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,000.00	177,175.64	N/A	177.18%	92,570.36	7,429.64	0.00	0.00
29 Flexibility	212,401.54	0.00	N/A	0.00%	23,726.81	124,963.53	63,711.20	2.91
61 Building Reserve	311,733.95	0.00	N/A	0.00%	147,533.95	97,073.28	67,126.72	3.06
Total of All Funds	11,982,166.46	1,556,485.02			447,203.64	8,544,889.12	2,990,073.70	136.46

50 Debt Service **Tax Jurisdiction**								
0522	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBBY K-6	664 *
M1	LIBBY 7-8	186 *
H1	LIBBY HS 9-12	363

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,953,887.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	316,803.44
D.	At Risk Student	(I-D)	65,617.99
E.	Indian Education For All	(I-E)	29,002.83
F.	American Indian Achievement Gap	(I-F)	12,220.00
G.	Data For Achievement	(I-G)	27,765.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	185,668.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	61,885.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	53,737.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,427.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,220
B.	BASE Budget Limit	(II-B)	7,664,582.64
C.	Maximum Budget Limit	(II-C)	9,539,533.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	895,213.69
E.	Adopted Budget	(II-E)	8,559,796.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,812,408.28
H.	Maximum Budget Limit	(II-H)	9,730,017.91
I.	Highest Budget Without a Vote	(II-I)	8,707,621.97
J.	Highest Budget	(II-J)	9,730,017.91
K.	Highest Voted Amount	(II-K)	1,022,395.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,707,621.97

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		870,762.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		32,113.23
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	32,113.23	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		902,875.43

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	129,690.61	55,978.23	185,668.84
B.	Special Education RSBG to Coop	43,227.40	18,658.20	61,885.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	69,167.20	29,854.57	99,021.78

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	217,547.00	343,483.00	561,030.00
F.	100% Of Per Student Entitlement	5,471,286.30	2,813,068.50	8,284,354.80
		5,688,833.30	3,156,551.50	8,845,384.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,008,158.16	1,114,262.68	3,122,420.83
H.	Special Education in BASE@40%	69,167.20	29,854.57	99,021.78
I.	Subsidized BASE Amount	2,077,325.36	1,144,117.25	3,221,442.61
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,707,621.97
1.	BASE Budget Limit	(V-A1)	7,812,408.28	
2.	Over-BASE Budget	(V-A2)	895,213.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,953,887.00
1.	Direct State Aid Paid By State	(V-B1)	3,953,887.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		316,803.44
D.	At Risk Student	(V-D)		65,617.99
E.	Indian Education For All	(V-E)		29,002.83
F.	American Indian Achievement Gap	(V-F)		12,220.00
G.	Data For Achievement	(V-G)		27,765.57

H.	Special Education Allowable Cost Payment	(V-H)		185,668.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,054.71
	1. Actual Non-Levy Revenue	(V-J1)	5,054.71	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,216,387.90
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,274,216.10	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	942,171.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,812,408.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		895,213.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		895,213.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.21
T.	BASE Mills - High School	(V-T)		15.79
U.	Over-BASE Mills	(V-U)		40.86
	1. District Property Tax Levy Mills	(V-U1)	40.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	8,707,621.97

Budget Uses

Expenditure Budget	0002	8,707,621.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,953,887.00
Quality Educator	3111	316,803.44
At Risk Student	3112	65,617.99
Indian Education For All	3113	29,002.83
American Indian Achievement Gap	3114	12,220.00
State Special Education Allowable Cost Payment to Districts	3115	185,668.84
Data For Achievement	3116	27,765.57
State - Guaranteed Tax Base Aid	3120	2,274,216.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,054.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	942,171.80		
Over-BASE Levy	1110(c)	895,213.69		
District Tax Levy			1110	1,837,385.49
Total Estimated Revenues to Fund Adopted Budget			0004	8,707,621.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,060,000.00

Budget Uses

Expenditure Budget	0002	1,060,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	259,781.40
Contingency	0006	25,975.00
Over-Schedule	0011	774,243.60
Fund Balance for Budget	TFS48	207,918.21
Operating Reserve	0961	207,918.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	142,878.20
State - On-Schedule Transportation Reimbursement	3210	142,878.20
District Tax Levy	1110	773,993.60
District Mills	999	35.32
Total Estimated Revenues to Fund Adopted Budget	0004	1,060,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	227,409.00

Budget Uses

Expenditure Budget	0002	227,409.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,552.31
Unreserved Fund Balance Reappropriated	0970	2,552.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	224,856.69
District Mills	999	10.26
Total Estimated Revenues to Fund Adopted Budget	0004	227,409.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,340,000.00

Budget Uses

Expenditure Budget	0002	1,340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	448,820.21
Operating Reserve	0961	268,000.00
Unreserved Fund Balance Reappropriated	0970	180,820.21

Estimated Funding Sources

Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,158,829.79
Total Estimated Revenues to Fund Adopted Budget	0004	1,340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	515.74
Operating Reserve	0961	515.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,000.00
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	269,746.00
Operating Reserve	0961	177,175.64
Unreserved Fund Balance Reappropriated	0970	92,570.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,429.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	212,401.54

Budget Uses

Expenditure Budget	0002	212,401.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,726.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,726.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	63,711.20
State - Advanced Opportunity Aid	3770	61,252.33
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	63,711.20
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	212,401.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0522

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	311,733.95

Budget Uses

Expenditure Budget		0002	311,733.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	147,533.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	147,533.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	97,073.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	67,126.72	
District Tax Levy		1110	67,126.72
District Mills		999	3.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.06
Total Estimated Revenues to Fund Adopted Budget		0004	311,733.95

Budget Report
FY 2024

26 Liberty

1224 Liberty Elem

Submit ID: 1224-53605716

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	69	N/A	177,540

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenine Synness

(Signature) (Date)

Chairperson, School Trustees: David Hofer

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

26 Liberty

1224 Liberty Elem

Submit ID: 1224-53605716

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	422,440.20	42,244.02	10%	10.00%	0.00	408,875.94	13,564.26	76.26
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	48,000.00	9,600.00	20%	20.00%	5,204.93	42,795.07		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,903.66	0.00	N/A	0.00%	2,510.80	392.86	0.00	0.00
29 Flexibility	400.33	0.00	N/A	0.00%	400.33	0.00	0.00	0.00
61 Building Reserve	28,417.91	0.00	N/A	0.00%	28,417.91	0.00	0.00	0.00
Total of All Funds	502,162.10	51,844.02			36,533.97	452,063.87	13,564.26	76.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

26 Liberty

1224 Liberty Elem

Submit ID: 1224-53605716

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LIBERTY K-8 69

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	214,230.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	606.22
D.	At Risk Student	(I-D)	9,534.33
E.	Indian Education For All	(I-E)	1,649.79
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,579.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,640.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,546.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,956.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	70
B.	BASE Budget Limit	(II-B)	508,024.24
C.	Maximum Budget Limit	(II-C)	633,320.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,344.08
E.	Adopted Budget	(II-E)	517,368.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	413,096.12
H.	Maximum Budget Limit	(II-H)	513,914.36
I.	Highest Budget Without a Vote	(II-I)	422,440.20
J.	Highest Budget	(II-J)	519,571.19
K.	Highest Voted Amount	(II-K)	97,130.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	422,440.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,244.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,244.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		422,440.20
1.	BASE Budget Limit	(V-A1)	413,096.12	
2.	Over-BASE Budget	(V-A2)	9,344.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		214,230.92
1.	Direct State Aid Paid By State	(V-B1)	214,230.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		606.22
D.	At Risk Student	(V-D)		9,534.33
E.	Indian Education For All	(V-E)		1,649.79
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,579.41
H.	Special Education Allowable Cost Payment	(V-H)		10,640.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,264.50
1.	Actual Non-Levy Revenue	(V-J1)	6,264.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		168,590.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	164,370.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,220.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		413,096.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,344.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,344.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.63
1.	District Property Tax Levy Mills	(V-U1)	52.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

26 Liberty

1224 Liberty Elem

Submit ID: 1224-53605716

01 General Fund

Adopted Budget	0001	422,440.20

Budget Uses

Expenditure Budget	0002	422,440.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	214,230.92
Quality Educator	3111	606.22
At Risk Student	3112	9,534.33
Indian Education For All	3113	1,649.79
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,640.49
Data For Achievement	3116	1,579.41
State - Guaranteed Tax Base Aid	3120	164,370.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,833.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,430.79
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	4,220.18	
Over-BASE Levy	1110(c)	9,344.08	
District Tax Levy		1110	13,564.26
Total Estimated Revenues to Fund Adopted Budget		0004	422,440.20
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

26 Liberty

1224 Liberty Elem

Submit ID: 1224-53605716

14 Retirement Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,804.93
Operating Reserve	0961	9,600.00
Unreserved Fund Balance Reappropriated	0970	5,204.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	42,795.07
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,903.66

Budget Uses

Expenditure Budget	0002	2,903.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,510.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,510.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	392.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,903.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	400.33

Budget Uses

Expenditure Budget	0002	400.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	400.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	400.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	400.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	28,417.91

Budget Uses

Expenditure Budget		0002	28,417.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	28,417.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	28,417.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	28,417.91

Budget Report
FY 2024

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72687485

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 37	26	2,936,256

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shay Baize

(Signature) (Date)

Chairperson, School Trustees: Kathy Stosich

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72687485

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,022,975.13	102,297.51	10%	10.00%	35,064.85	679,251.46	308,658.82	105.14
10 Transportation	135,000.00	27,000.00	20%	20.00%	24,990.23	34,920.12	75,089.65	25.57
11 Bus Depreciation Reserve	154,137.89	120,000.00	N/A	77.85%	127,401.09	0.00	26,736.80	9.11
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	151,000.00	30,200.00	20%	20.00%	7,629.95	143,370.05		
17 Adult Education	17,000.00	5,950.00	35%	35.00%	4,250.88	0.00	12,749.12	4.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,831.91	0.00	N/A	0.00%	3,048.69	783.22	0.00	0.00
29 Flexibility	54,547.82	0.00	N/A	0.00%	54,547.82	0.00	0.00	0.00
61 Building Reserve	66,925.76	0.00	N/A	0.00%	9,995.76	27,837.89	29,092.11	9.91
Total of All Funds	1,605,418.51	285,447.51			266,929.27	886,162.74	452,326.50	154.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

01 Beaverhead

Submit ID: 0009-72687485

0009 Lima K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIMA K-6	30 *
M1	LIMA 7-8	7 *
H1	LIMA HS 9-12	26

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	427,945.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,306.97
D.	At Risk Student	(I-D)	4,091.62
E.	Indian Education For All	(I-E)	1,506.33
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,442.07
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,034.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,186.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,968.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,598.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	800,870.43
C.	Maximum Budget Limit	(II-C)	993,631.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,020.59
E.	Adopted Budget	(II-E)	1,004,891.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	823,567.84
H.	Maximum Budget Limit	(II-H)	1,022,975.13
I.	Highest Budget Without a Vote	(II-I)	1,022,975.13
J.	Highest Budget	(II-J)	1,022,975.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,022,975.13

Budget Report
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01 Beaverhead

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0009 Lima K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,297.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		35,064.85
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	35,064.85	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,362.36

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	5,877.06	4,157.61	10,034.67
B.	Special Education RSBG to Coop	1,850.40	1,336.40	3,186.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,090.98	2,197.60	5,288.59

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	238,472.50	203,677.50	442,150.00
		410,211.50	547,160.50	957,372.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	144,804.66	193,147.66	337,952.32
H.	Special Education in BASE@40%	3,090.98	2,197.60	5,288.59
I.	Subsidized BASE Amount	147,895.64	195,345.26	343,240.91
J.	Subsidized BASE Ratio	43%	57%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,022,975.13
1.	BASE Budget Limit	(V-A1)	823,567.84	
2.	Over-BASE Budget	(V-A2)	199,407.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		427,945.28
1.	Direct State Aid Paid By State	(V-B1)	427,945.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,306.97
D.	At Risk Student	(V-D)		4,091.62
E.	Indian Education For All	(V-E)		1,506.33
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,442.07

H.	Special Education Allowable Cost Payment	(V-H)		10,034.67
I.	Remaining Fund Balance Available	(V-I)		35,064.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,694.38
	1. Actual Non-Levy Revenue	(V-J1)	3,694.38	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		304,481.67
	1. State - Guaranteed Tax Base Aid	(V-L1)	195,230.14	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	109,251.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		823,567.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		199,407.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		199,407.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.18
T.	BASE Mills - High School	(V-T)		15.05
U.	Over-BASE Mills	(V-U)		67.91
	1. District Property Tax Levy Mills	(V-U1)	67.91	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72687485

01 General Fund

Adopted Budget	0001	1,022,975.13

Budget Uses

Expenditure Budget	0002	1,022,975.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	35,064.85
Direct State Aid	3110	427,945.28
Quality Educator	3111	35,306.97
At Risk Student	3112	4,091.62
Indian Education For All	3113	1,506.33
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,034.67
Data For Achievement	3116	1,442.07
State - Guaranteed Tax Base Aid	3120	195,230.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,694.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	109,251.53		
Over-BASE Levy	1110(c)	199,407.29		
District Tax Levy			1110	308,658.82
Total Estimated Revenues to Fund Adopted Budget			0004	1,022,975.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,745.56
Contingency	0006	3,174.56
Over-Schedule	0011	100,079.88
Fund Balance for Budget	TFS48	51,990.23
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	24,990.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,460.06
State - On-Schedule Transportation Reimbursement	3210	17,460.06
District Tax Levy	1110	75,089.65
District Mills	999	25.57
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	154,137.89

Budget Uses

Expenditure Budget	0002	154,137.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247,401.09
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	127,401.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	26,736.80
District Mills	999	9.11
Total Estimated Revenues to Fund Adopted Budget	0004	154,137.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Type E Bus- 2021 Toyota Van	2023	43,714.00	0.00	8,742.80	8,742.80
2019 International Bus	2019	89,970.00	71,976.00	17,994.00	17,994.00
2015 International Bus	2015	108,011.88	162,017.82	N/A	NA
2011 Chevy Collins	2011	62,948.00	94,422.00	N/A	NA
Conversion Van Bus	2005	26,500.00	39,750.00	N/A	NA
Total					26,736.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	151,000.00

Budget Uses

Expenditure Budget	0002	151,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,829.95
Operating Reserve	0961	30,200.00
Unreserved Fund Balance Reappropriated	0970	7,629.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	143,370.05
Total Estimated Revenues to Fund Adopted Budget	0004	151,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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01 Beaverhead

0009 Lima K-12 Schools

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17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,200.88
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	4,250.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,749.12
District Mills	999	4.34
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,831.91

Budget Uses

Expenditure Budget	0002	3,831.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,048.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,048.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	783.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,831.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	54,547.82

Budget Uses

Expenditure Budget	0002	54,547.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,547.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,547.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,547.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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01 Beaverhead

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-72687485

61 Building Reserve Fund

Adopted Budget		0001	66,925.76
Budget Uses			
Expenditure Budget		0002	66,925.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,995.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,995.76
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,837.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	9,092.11	
District Tax Levy		1110	29,092.11
District Mills		999	9.91
Building Reserve Voted Mills		0134	6.81
Building Reserve Permissive Mills		0135	3.10
Total Estimated Revenues to Fund Adopted Budget		0004	66,925.76

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	120,000.00	6	612	0.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2024

27 Lincoln

Submit ID: 0528-93381207

0528 Lincoln County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	312	26,817,926

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

Submit ID: 0528-93381207

0528 Lincoln County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,438,336.76	245,071.07	10%	10.05%	6,689.11	2,002,946.39	428,701.26	15.99
10 Transportation	202,455.49	38,526.81	20%	19.03%	0.00	56,651.12	145,804.37	5.44
11 Bus Depreciation Reserve	117,459.87	0.00	N/A	0.00%	50,523.87	0.00	66,936.00	2.50
13 Tuition	129.53		N/A		129.53	0.00	0.00	0.00
14 Retirement	414,937.60	82,987.52	20%	20.00%	72,929.01	342,008.59		
17 Adult Education	38,024.01	0.00	35%	0.00%	38,024.01	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,580.32	0.00	N/A	0.00%	39,280.16	2,300.16	0.00	0.00
29 Flexibility	35.25	0.00	N/A	0.00%	35.25	0.00	0.00	0.00
61 Building Reserve	280,276.13	0.00	N/A	0.00%	232,826.54	20,939.68	26,509.91	0.99
Total of All Funds	3,533,234.96	366,585.40			440,437.48	2,424,845.94	667,951.54	24.92

50 Debt Service **Tax Jurisdiction**								
04HSBond	0.00	0.00	20-9-438	0.00%	4,144.60	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LINCOLN CO HS 9-12 312

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,236,091.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,809.18
D.	At Risk Student	(I-D)	10,670.53
E.	Indian Education For All	(I-E)	7,459.92
F.	American Indian Achievement Gap	(I-F)	3,525.00
G.	Data For Achievement	(I-G)	7,141.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,150.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	38,272.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	295
B.	BASE Budget Limit	(II-B)	2,249,807.06
C.	Maximum Budget Limit	(II-C)	2,798,749.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,676.00
E.	Adopted Budget	(II-E)	2,269,483.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,418,660.76
H.	Maximum Budget Limit	(II-H)	3,010,211.95
I.	Highest Budget Without a Vote	(II-I)	2,438,336.76
J.	Highest Budget	(II-J)	3,010,211.95
K.	Highest Voted Amount	(II-K)	571,875.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,438,336.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		243,833.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,237.39
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,237.39	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,689.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,689.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		251,760.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,438,336.76
1.	BASE Budget Limit	(V-A1)	2,418,660.76	
2.	Over-BASE Budget	(V-A2)	19,676.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,236,091.34
1.	Direct State Aid Paid By State	(V-B1)	1,236,091.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,809.18
D.	At Risk Student	(V-D)		10,670.53
E.	Indian Education For All	(V-E)		7,459.92
F.	American Indian Achievement Gap	(V-F)		3,525.00
G.	Data For Achievement	(V-G)		7,141.68
H.	Special Education Allowable Cost Payment	(V-H)		64,150.32
I.	Remaining Fund Balance Available	(V-I)		6,689.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,067.70
1.	Actual Non-Levy Revenue	(V-J1)	2,067.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		993,055.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	584,030.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	409,025.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,418,660.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,676.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,676.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.26
U.	Over-BASE Mills	(V-U)		0.73
1.	District Property Tax Levy Mills	(V-U1)	0.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

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01 General Fund

Adopted Budget	0001	2,438,336.76

Budget Uses

Expenditure Budget	0002	2,438,336.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,689.11
Direct State Aid	3110	1,236,091.34
Quality Educator	3111	87,809.18
At Risk Student	3112	10,670.53
Indian Education For All	3113	7,459.92
American Indian Achievement Gap	3114	3,525.00
State Special Education Allowable Cost Payment to Districts	3115	64,150.32
Data For Achievement	3116	7,141.68
State - Guaranteed Tax Base Aid	3120	584,030.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,067.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	409,025.26	
Over-BASE Levy	1110(c)	19,676.00	
District Tax Levy		1110	428,701.26
Total Estimated Revenues to Fund Adopted Budget		0004	2,438,336.76
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	202,455.49

Budget Uses

Expenditure Budget	0002	202,455.49
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,501.02
Contingency	0006	5,150.10
Over-Schedule	0011	145,804.37
Fund Balance for Budget	TFS48	38,526.81
Operating Reserve	0961	38,526.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,325.56
State - On-Schedule Transportation Reimbursement	3210	28,325.56
District Tax Levy	1110	145,804.37
District Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	202,455.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	117,459.87

Budget Uses

Expenditure Budget	0002	117,459.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,523.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,523.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	66,936.00
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	117,459.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BLUE BIRD #3187	2023	119,419.00	0.00	23,883.80	11,942.00
2022 IC INTEGRATED RE BUS #7467	2022	89,872.38	10,641.00	17,974.48	10,641.00
2021 IC CE BUS VIN # 4315	2020	106,007.00	21,058.00	21,201.40	9,719.00
2020 IC BUS #2327	2019	101,702.00	22,649.00	20,340.40	7,267.00
2019 IC CE BUS VIN#0599	2018	92,751.00	37,873.00	18,550.20	9,275.00
2018 IC CE 72 PASS #1710	2017	96,907.14	48,455.00	19,381.43	9,691.00
2016 IC CE 72 PASS	2016	88,713.00	58,807.00	17,742.60	8,401.00
ICI PASSENGER 1806	2010	80,472.00	96,566.40	16,094.40	0.00
Total					66,936.00

13 Tuition Fund

Adopted Budget	0001	129.53

Budget Uses

Expenditure Budget	0002	129.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129.53
Unreserved Fund Balance Reappropriated	0970	129.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	129.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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14 Retirement Fund

Adopted Budget	0001	414,937.60

Budget Uses

Expenditure Budget	0002	414,937.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,916.53
Operating Reserve	0961	82,987.52
Unreserved Fund Balance Reappropriated	0970	72,929.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	342,008.59
Total Estimated Revenues to Fund Adopted Budget	0004	414,937.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	38,024.01

Budget Uses

Expenditure Budget	0002	38,024.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,024.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,024.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,024.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,580.32

Budget Uses

Expenditure Budget	0002	41,580.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,280.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,280.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,300.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,580.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35.25

Budget Uses

Expenditure Budget	0002	35.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

04HSBond

Taxable Value		26,817,926.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,144.60
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,144.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,144.60

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	280,276.13

Budget Uses

Expenditure Budget		0002	280,276.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	232,826.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	232,826.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,939.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,509.91	
District Tax Levy		1110	26,509.91
District Mills		999	0.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.99
Total Estimated Revenues to Fund Adopted Budget		0004	280,276.13

Budget Report
FY 2024

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-41912145

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 104	43	4,954,463

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Whitney Cyr

(Signature) (Date)

Chairperson, School Trustees: Brenna Clark

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-41912145

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,635,812.07	164,792.48	10%	10.07%	60,141.50	1,156,133.20	419,537.37	84.66
10 Transportation	80,115.42	16,023.08	20%	20.00%	24,092.34	15,612.30	40,410.78	8.16
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,257.12		N/A		1,257.12	0.00	0.00	0.00
14 Retirement	195,000.00	36,606.69	20%	18.77%	0.00	195,000.00		
17 Adult Education	2,380.50	0.00	35%	0.00%	2,380.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,099.13	0.00	N/A	0.00%	24,778.49	1,320.64	0.00	0.00
29 Flexibility	90,067.65	0.00	N/A	0.00%	90,067.65	0.00	0.00	0.00
61 Building Reserve	5,711.51	0.00	N/A	0.00%	5,711.51	0.00	0.00	0.00
Total of All Funds	2,036,443.40	217,422.25			208,429.11	1,368,066.14	459,948.15	92.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

25 Lewis & Clark

Submit ID: 1221-41912145

1221 Lincoln K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LINCOLN K-6	77 *
M1	LINCOLN 7-8	27 *
H1	LINCOLN HS 9-12	43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	685,823.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,626.91
D.	At Risk Student	(I-D)	9,979.28
E.	Indian Education For All	(I-E)	3,514.77
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	3,364.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,814.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,555.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,271.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,263.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	147
B.	BASE Budget Limit	(II-B)	1,356,964.07
C.	Maximum Budget Limit	(II-C)	1,680,017.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,000.00
E.	Adopted Budget	(II-E)	1,576,964.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,388,683.01
H.	Maximum Budget Limit	(II-H)	1,717,361.33
I.	Highest Budget Without a Vote	(II-I)	1,635,812.07
J.	Highest Budget	(II-J)	1,717,361.33
K.	Highest Voted Amount	(II-K)	81,549.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,635,812.07

Budget Report
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1221 Lincoln K-12 Schools

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			163,581.21
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			1,211.27
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,211.27		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			60,141.50
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	27,129.06		
	2. Remaining Fund Balance Available (970b)	(III-D2)	33,012.44		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			224,933.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,744.18	8,070.29	28,814.47
B.	Special Education RSBG to Coop	5,345.60	2,210.20	7,555.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,435.91	4,112.20	14,548.11

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	682,390.30	336,668.50	1,019,058.80
		854,129.30	680,151.50	1,534,280.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	301,507.64	240,093.48	541,601.12
H.	Special Education in BASE@40%	10,435.91	4,112.20	14,548.11
I.	Subsidized BASE Amount	311,943.55	244,205.68	556,149.23
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,635,812.07
	1. BASE Budget Limit	(V-A1)	1,388,683.01	
	2. Over-BASE Budget	(V-A2)	247,129.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		685,823.51
	1. Direct State Aid Paid By State	(V-B1)	685,823.51	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,626.91
D.	At Risk Student	(V-D)		9,979.28
E.	Indian Education For All	(V-E)		3,514.77
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		3,364.83

H.	Special Education Allowable Cost Payment	(V-H)		28,814.47
I.	Remaining Fund Balance Available	(V-I)		33,012.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		342.41
	1. Actual Non-Levy Revenue	(V-J1)	342.41	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		522,794.39
	1. State - Guaranteed Tax Base Aid	(V-L1)	323,257.02	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	199,537.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,388,683.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		27,129.06
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	27,129.06	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,129.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.08
T.	BASE Mills - High School	(V-T)		14.18
U.	Over-BASE Mills	(V-U)		44.40
	1. District Property Tax Levy Mills	(V-U1)	44.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-41912145

01 General Fund

Adopted Budget	0001	1,635,812.07

Budget Uses

Expenditure Budget	0002	1,635,812.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	60,141.50
Direct State Aid	3110	685,823.51
Quality Educator	3111	99,626.91
At Risk Student	3112	9,979.28
Indian Education For All	3113	3,514.77
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	28,814.47
Data For Achievement	3116	3,364.83
State - Guaranteed Tax Base Aid	3120	323,257.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	342.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	199,537.37		
Over-BASE Levy	1110(c)	220,000.00		
District Tax Levy			1110	419,537.37
Total Estimated Revenues to Fund Adopted Budget			0004	1,635,812.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,115.42

Budget Uses

Expenditure Budget	0002	80,115.42
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,193.00
Contingency	0006	1,419.30
Over-Schedule	0011	64,503.12
Fund Balance for Budget	TFS48	40,115.42
Operating Reserve	0961	16,023.08
Unreserved Fund Balance Reappropriated	0970	24,092.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,806.15
State - On-Schedule Transportation Reimbursement	3210	7,806.15
District Tax Levy	1110	40,410.78
District Mills	999	8.16
Total Estimated Revenues to Fund Adopted Budget	0004	80,115.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,257.12

Budget Uses

Expenditure Budget	0002	1,257.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,257.12
Unreserved Fund Balance Reappropriated	0970	1,257.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,257.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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25 Lewis & Clark

1221 Lincoln K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,606.69
Operating Reserve	0961	36,606.69
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,380.50

Budget Uses

Expenditure Budget	0002	2,380.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,380.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,380.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,380.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,099.13

Budget Uses

Expenditure Budget	0002	26,099.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,778.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,778.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,320.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,099.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	90,067.65

Budget Uses

Expenditure Budget	0002	90,067.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,067.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,067.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	90,067.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1221 Lincoln K-12 Schools

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-41912145

61 Building Reserve Fund

Adopted Budget		0001	5,711.51

Budget Uses

Expenditure Budget		0002	5,711.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,711.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,711.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,711.51

Budget Report
FY 2024

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-05740511

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	2,994,676

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Mary Nagle

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

11 Dawson

Submit ID: 0216-05740511

0216 Lindsay Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	111,271.07	10,000.00	10%	8.99%	2,626.53	54,033.63	54,610.91	18.23
10 Transportation	3,856.55	500.00	20%	12.96%	605.04	3,251.51	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,275.00		N/A		32.00	0.00	1,243.00	0.42
14 Retirement	11,500.00	1,000.00	20%	8.70%	22.54	11,477.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,019.16	0.00	N/A	0.00%	934.42	84.74	0.00	0.00
29 Flexibility	58,057.52	0.00	N/A	0.00%	58,057.52	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	186,979.30	11,500.00			62,278.05	68,847.34	55,853.91	18.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-05740511

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LINDSAY K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	1,861.19
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,233.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	411.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	76,045.97
C.	Maximum Budget Limit	(II-C)	94,774.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,847.42
E.	Adopted Budget	(II-E)	103,893.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,106.74
H.	Maximum Budget Limit	(II-H)	110,927.33
I.	Highest Budget Without a Vote	(II-I)	111,271.07
J.	Highest Budget	(II-J)	111,271.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	111,271.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,626.53
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,626.53	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,626.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		111,271.07
1.	BASE Budget Limit	(V-A1)	89,106.74	
2.	Over-BASE Budget	(V-A2)	22,164.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		1,861.19
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		1,233.68
I.	Remaining Fund Balance Available	(V-I)		2,626.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,082.05
1.	Actual Non-Levy Revenue	(V-J1)	582.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,500.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,446.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	32,446.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,106.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,164.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,164.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.40
1.	District Property Tax Levy Mills	(V-U1)	7.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-05740511

01 General Fund

Adopted Budget	0001	111,271.07

Budget Uses

Expenditure Budget	0002	111,271.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,626.53
Direct State Aid	3110	47,482.31
Quality Educator	3111	0.00
At Risk Student	3112	1,861.19
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,233.68
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	582.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,500.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	32,446.58		
Over-BASE Levy	1110(c)	22,164.33		
District Tax Levy			1110	54,610.91
Total Estimated Revenues to Fund Adopted Budget			0004	111,271.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,856.55

Budget Uses

Expenditure Budget	0002	3,856.55
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,505.95
Contingency	0006	350.60
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,105.04
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	605.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,323.23
State - On-Schedule Transportation Reimbursement	3210	1,928.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,856.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,275.00

Budget Uses

Expenditure Budget	0002	1,275.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32.00
Unreserved Fund Balance Reappropriated	0970	32.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,243.00
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	1,275.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	11,500.00

Budget Uses

Expenditure Budget	0002	11,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,022.54
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	22.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,477.46
Total Estimated Revenues to Fund Adopted Budget	0004	11,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,019.16

Budget Uses

Expenditure Budget	0002	1,019.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	934.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	934.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	84.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,019.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	58,057.52

Budget Uses

Expenditure Budget	0002	58,057.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,057.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,057.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,057.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-05740511

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

34 Park

0612 Livingston Elem

Submit ID: 0612-90085777

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	873	N/A	46,356,303

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peter Grady

(Signature) (Date)

Chairperson, School Trustees: Signe Lahren

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
34 Park
0612 Livingston Elem

Submit ID: 0612-90085777

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,026,269.93	677,078.00	10%	9.64%	0.00	4,437,899.92	2,588,370.01	55.83
10 Transportation	282,912.14	56,582.43	20%	20.00%	46,329.71	92,430.83	144,151.60	3.11
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	442,231.09		N/A		142,231.09	0.00	300,000.00	6.47
14 Retirement	1,050,000.00	210,000.00	20%	20.00%	142,532.19	907,467.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	271,007.31	0.00	N/A	0.00%	165,655.70	5,351.61	100,000.00	2.16
29 Flexibility	255,743.04	166,130.01	N/A	64.96%	0.00	134,831.04	120,912.00	2.61
61 Building Reserve	1,056,831.14	0.00	N/A	0.00%	622,501.14	24,330.00	410,000.00	8.84
Total of All Funds	10,384,994.65	1,109,790.44			1,119,249.83	5,602,311.21	3,663,433.61	79.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

34 Park

0612 Livingston Elem

Submit ID: 0612-90085777

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIVINGSTON K-6	649
M1	LIVINGSTON 7-8	224

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,632,887.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	345,135.31
D.	At Risk Student	(I-D)	35,398.67
E.	Indian Education For All	(I-E)	20,873.43
F.	American Indian Achievement Gap	(I-F)	5,405.00
G.	Data For Achievement	(I-G)	19,982.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	348,870.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	40,083.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	903
B.	BASE Budget Limit	(II-B)	5,579,979.81
C.	Maximum Budget Limit	(II-C)	6,959,477.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,409,685.24
E.	Adopted Budget	(II-E)	6,989,665.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,627,316.98
H.	Maximum Budget Limit	(II-H)	7,014,665.12
I.	Highest Budget Without a Vote	(II-I)	7,026,269.93
J.	Highest Budget	(II-J)	7,026,269.93
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,026,269.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		677,078.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		677,078.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,026,269.93
1.	BASE Budget Limit	(V-A1)	5,627,316.98	
2.	Over-BASE Budget	(V-A2)	1,398,952.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,632,887.13
1.	Direct State Aid Paid By State	(V-B1)	2,632,887.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		345,135.31
D.	At Risk Student	(V-D)		35,398.67
E.	Indian Education For All	(V-E)		20,873.43
F.	American Indian Achievement Gap	(V-F)		5,405.00
G.	Data For Achievement	(V-G)		19,982.97
H.	Special Education Allowable Cost Payment	(V-H)		348,870.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,217.49
1.	Actual Non-Levy Revenue	(V-J1)	1,217.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,217,546.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,028,128.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,189,417.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,627,316.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,398,952.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,398,952.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.18
1.	District Property Tax Levy Mills	(V-U1)	30.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
34 Park

0612 Livingston Elem

Submit ID: 0612-90085777

01 General Fund

Adopted Budget	0001	7,026,269.93

Budget Uses

Expenditure Budget	0002	7,026,269.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,632,887.13
Quality Educator	3111	345,135.31
At Risk Student	3112	35,398.67
Indian Education For All	3113	20,873.43
American Indian Achievement Gap	3114	5,405.00
State Special Education Allowable Cost Payment to Districts	3115	348,870.97
Data For Achievement	3116	19,982.97
State - Guaranteed Tax Base Aid	3120	1,028,128.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,217.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,189,417.06		
Over-BASE Levy	1110(c)	1,398,952.95		
District Tax Levy			1110	2,588,370.01
Total Estimated Revenues to Fund Adopted Budget			0004	7,026,269.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	282,912.14

Budget Uses

Expenditure Budget	0002	282,912.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,028.03
Contingency	0006	8,402.80
Over-Schedule	0011	190,481.31
Fund Balance for Budget	TFS48	102,912.14
Operating Reserve	0961	56,582.43
Unreserved Fund Balance Reappropriated	0970	46,329.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,215.41
State - On-Schedule Transportation Reimbursement	3210	46,215.42
District Tax Levy	1110	144,151.60
District Mills	999	3.11
Total Estimated Revenues to Fund Adopted Budget	0004	282,912.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	442,231.09

Budget Uses

Expenditure Budget	0002	442,231.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,231.09
Unreserved Fund Balance Reappropriated	0970	142,231.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	300,000.00
District Mills	999	6.47
Total Estimated Revenues to Fund Adopted Budget	0004	442,231.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park

0612 Livingston Elem

Submit ID: 0612-90085777

14 Retirement Fund

Adopted Budget	0001	1,050,000.00

Budget Uses

Expenditure Budget	0002	1,050,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	352,532.19
Operating Reserve	0961	210,000.00
Unreserved Fund Balance Reappropriated	0970	142,532.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	907,467.81
Total Estimated Revenues to Fund Adopted Budget	0004	1,050,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	271,007.31

Budget Uses

Expenditure Budget	0002	271,007.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,655.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,655.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,351.61
District Tax Levy	1110	100,000.00
District Mills	999	2.16
Total Estimated Revenues to Fund Adopted Budget	0004	271,007.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park

0612 Livingston Elem

Submit ID: 0612-90085777

29 Flexibility Fund

Adopted Budget	0001	255,743.04

Budget Uses

Expenditure Budget	0002	255,743.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,130.01
Operating Reserve	0961	166,130.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	120,912.40
State - Advanced Opportunity Aid	3770	13,918.64
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	120,912.00
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	255,743.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

0612 Livingston Elem

Submit ID: 0612-90085777

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

0612 Livingston Elem

Submit ID: 0612-90085777

61 Building Reserve Fund

Adopted Budget		0001	1,056,831.14

Budget Uses

Expenditure Budget		0002	1,056,831.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	622,501.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	622,501.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,330.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	320,000.00	
Building Reserve Permissive Levy	1110(b)	90,000.00	
District Tax Levy		1110	410,000.00
District Mills		999	8.84
Building Reserve Voted Mills		0134	6.90
Building Reserve Permissive Mills		0135	1.94
Total Estimated Revenues to Fund Adopted Budget		0004	1,056,831.14

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	1,600,000.00	5	612	1,280,000.00	320,000.00	320,000.00
Total						320,000.00

Budget Report
FY 2024

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-05760906

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,191	557	30,410,406

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Kvamme

(Signature) (Date)

Chairperson, School Trustees: Lacey Rollins

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-05760906

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,730,740.47	1,440,747.94	10%	11.32%	0.00	10,055,050.32	2,675,690.15	87.99
10 Transportation	1,201,820.00	240,364.00	20%	20.00%	283,614.66	241,472.88	676,732.46	22.25
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	480,985.00		N/A		173,843.63	0.00	307,141.37	10.10
14 Retirement	1,847,000.00	369,400.00	20%	20.00%	282,410.32	1,564,589.68		
17 Adult Education	75,000.00	26,250.00	35%	35.00%	15,069.64	0.00	59,930.36	1.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	244,427.00	0.00	N/A	0.00%	157,560.59	11,866.41	75,000.00	2.47
29 Flexibility	641,048.91	0.00	N/A	0.00%	368,314.66	272,734.25	0.00	0.00
61 Building Reserve	1,183,450.32	0.00	N/A	0.00%	942,831.83	135,159.32	105,459.17	3.47
Total of All Funds	18,404,471.70	2,076,761.94			2,223,645.33	12,280,872.86	3,899,953.51	128.25

50 Debt Service **Tax Jurisdiction**								
K12 EL	692,625.00	32,836.71	20-9-438	4.74%	30,000.00	0.00	662,625.00	21.79
K12 HS	2,770,000.00	50,000.00	20-9-438	1.81%	100,000.00	0.00	2,670,000.00	87.80
EL	911,437.50	20,000.00	20-9-438	2.19%	20,000.00	0.00	891,437.50	29.31

Budget Report
FY 2024

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-05760906

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOCKWOOD K-6	874
M1	LOCKWOOD 7-8	317
H1	LOCKWOOD HS	557

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,636,146.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	606,416.13
D.	At Risk Student	(I-D)	58,216.53
E.	Indian Education For All	(I-E)	41,794.68
F.	American Indian Achievement Gap	(I-F)	45,120.00
G.	Data For Achievement	(I-G)	40,011.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	390,514.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	69,413.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	74,431.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,733
B.	BASE Budget Limit	(II-B)	11,041,448.80
C.	Maximum Budget Limit	(II-C)	13,725,468.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,305,396.91
E.	Adopted Budget	(II-E)	12,346,845.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	11,425,343.56
H.	Maximum Budget Limit	(II-H)	14,181,418.38
I.	Highest Budget Without a Vote	(II-I)	12,730,740.47
J.	Highest Budget	(II-J)	14,181,418.38
K.	Highest Voted Amount	(II-K)	1,450,677.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,730,740.47

Budget Report
FY 2024

56 Yellowstone

Submit ID: 1241-05760906

1241 Lockwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,273,074.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		167,673.89
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	167,673.89	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,440,747.94

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	268,094.26	122,420.50	390,514.76
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	107,237.70	48,968.20	156,205.90

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	240,451.00	343,483.00	583,934.00
F.	100% Of Per Student Entitlement	7,735,438.80	4,289,457.00	12,024,895.80
		7,975,889.80	4,632,940.00	12,608,829.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,815,489.10	1,635,427.82	4,450,916.92
H.	Special Education in BASE@40%	107,237.70	48,968.20	156,205.90
I.	Subsidized BASE Amount	2,922,726.80	1,684,396.02	4,607,122.82
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,730,740.47
1.	BASE Budget Limit	(V-A1)	11,425,343.56	
2.	Over-BASE Budget	(V-A2)	1,305,396.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,636,146.92
1.	Direct State Aid Paid By State	(V-B1)	5,636,146.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		606,416.13
D.	At Risk Student	(V-D)		58,216.53
E.	Indian Education For All	(V-E)		41,794.68
F.	American Indian Achievement Gap	(V-F)		45,120.00
G.	Data For Achievement	(V-G)		40,011.72

H.	Special Education Allowable Cost Payment	(V-H)		390,514.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		27,988.92
	1. Actual Non-Levy Revenue	(V-J1)	27,988.92	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,579,133.90
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,208,840.66	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,370,293.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		11,425,343.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,305,396.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,305,396.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.90
T.	BASE Mills - High School	(V-T)		16.16
U.	Over-BASE Mills	(V-U)		42.93
	1. District Property Tax Levy Mills	(V-U1)	42.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-05760906

01 General Fund

Adopted Budget	0001	12,730,740.47

Budget Uses

Expenditure Budget	0002	12,730,740.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,636,146.92
Quality Educator	3111	606,416.13
At Risk Student	3112	58,216.53
Indian Education For All	3113	41,794.68
American Indian Achievement Gap	3114	45,120.00
State Special Education Allowable Cost Payment to Districts	3115	390,514.76
Data For Achievement	3116	40,011.72
State - Guaranteed Tax Base Aid	3120	3,208,840.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27,938.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	50.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,370,293.24		
Over-BASE Levy	1110(c)	1,305,396.91		
District Tax Levy			1110	2,675,690.15
Total Estimated Revenues to Fund Adopted Budget			0004	12,730,740.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,201,820.00

Budget Uses

Expenditure Budget	0002	1,201,820.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	219,520.80
Contingency	0006	21,952.08
Over-Schedule	0011	960,347.12
Fund Balance for Budget	TFS48	523,978.66
Operating Reserve	0961	240,364.00
Unreserved Fund Balance Reappropriated	0970	283,614.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	120,736.44
State - On-Schedule Transportation Reimbursement	3210	120,736.44
District Tax Levy	1110	676,732.46
District Mills	999	22.25
Total Estimated Revenues to Fund Adopted Budget	0004	1,201,820.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	480,985.00

Budget Uses

Expenditure Budget	0002	480,985.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	173,843.63
Unreserved Fund Balance Reappropriated	0970	173,843.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	307,141.37
District Mills	999	10.10
Total Estimated Revenues to Fund Adopted Budget	0004	480,985.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,847,000.00

Budget Uses

Expenditure Budget	0002	1,847,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	651,810.32
Operating Reserve	0961	369,400.00
Unreserved Fund Balance Reappropriated	0970	282,410.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,564,589.68
Total Estimated Revenues to Fund Adopted Budget	0004	1,847,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,319.64
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	15,069.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,930.36
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	244,427.00

Budget Uses

Expenditure Budget	0002	244,427.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	157,560.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,560.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.85
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,865.56
District Tax Levy	1110	75,000.00
District Mills	999	2.47
Total Estimated Revenues to Fund Adopted Budget	0004	244,427.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	641,048.91

Budget Uses

Expenditure Budget	0002	641,048.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	368,314.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368,314.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	166,065.76
State - Advanced Opportunity Aid	3770	101,668.49
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	641,048.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-05760906

50 Debt Service Fund

EL

Taxable Value		30,410,406.00
Adopted Budget	0001	911,437.50

Budget Uses

Expenditure Budget	0002	911,437.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,000.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	20,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	891,437.50
Jurisdiction Mills	999	29.31
Total Estimated Revenues to Fund Adopted Budget	0004	911,437.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/30/2027	8,065,000.00	2,580,000.00	815,000.00	95,687.50	750.00
Total Bond Requirements							911,437.50
Total Debt Service Requirements						0002	911,437.50

Budget Report
FY 2024

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-05760906

K12 EL

Taxable Value		30,410,406.00
Adopted Budget	0001	692,625.00

Budget Uses

Expenditure Budget	0002	692,625.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,836.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	32,836.71
Unreserved Fund Balance Reappropriated	0970	30,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	662,625.00
Jurisdiction Mills	999	21.79
Total Estimated Revenues to Fund Adopted Budget	0004	692,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/31/2018	06/30/2038	9,980,000.00	8,560,000.00	255,000.00	437,375.00	250.00
Total Bond Requirements							692,625.00
Total Debt Service Requirements						0002	692,625.00

Taxable Value		30,410,406.00
Adopted Budget	0001	2,770,000.00

Budget Uses

Expenditure Budget	0002	2,770,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	150,000.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	100,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,670,000.00
Jurisdiction Mills	999	87.80
Total Estimated Revenues to Fund Adopted Budget	0004	2,770,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	07/31/2018	06/30/2038	39,920,000.00	34,240,000.00	1,020,000.00	1,749,500.00	500.00
Total Bond Requirements							2,770,000.00
Total Debt Service Requirements						0002	2,770,000.00

Budget Report
FY 2024

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-05760906

61 Building Reserve Fund

Adopted Budget		0001	1,183,450.32

Budget Uses

Expenditure Budget		0002	1,183,450.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	942,831.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	942,831.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	20,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	115,159.32
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	105,459.17	
District Tax Levy		1110	105,459.17
District Mills		999	3.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.47
Total Estimated Revenues to Fund Adopted Budget		0004	1,183,450.32

Budget Report
FY 2024

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-14765932

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	277	N/A	2,060,036

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Travis Reed Sr

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-14765932

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,862,369.89	175,915.40	10%	9.45%	0.00	1,795,571.23	66,798.66	32.41
10 Transportation	146,700.00	17,608.89	20%	12.00%	0.00	34,650.00	112,050.00	54.39
11 Bus Depreciation Reserve	106,908.34	0.00	N/A	0.00%	73,817.29	0.00	33,091.05	16.06
13 Tuition	8.32		N/A		8.32	0.00	0.00	0.00
14 Retirement	395,700.00	79,140.00	20%	20.00%	59,317.08	336,382.92		
17 Adult Education	5,761.31	0.00	35%	0.00%	5,761.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,489.46	0.00	N/A	0.00%	4,718.34	1,771.12	0.00	0.00
29 Flexibility	61.88	0.00	N/A	0.00%	61.88	0.00	0.00	0.00
61 Building Reserve	169,644.22	0.00	N/A	0.00%	100,714.22	26,530.00	42,400.00	20.59
Total of All Funds	2,693,643.42	272,664.29			244,398.44	2,194,905.27	254,339.71	123.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-14765932

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LODGE GRASS K-6	190
M1	LODGE GRASS 7-8	87

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	899,242.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,128.43
D.	At Risk Student	(I-D)	28,475.30
E.	Indian Education For All	(I-E)	6,623.07
F.	American Indian Achievement Gap	(I-F)	63,685.00
G.	Data For Achievement	(I-G)	6,340.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,953.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,553.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	263
B.	BASE Budget Limit	(II-B)	1,717,018.40
C.	Maximum Budget Limit	(II-C)	2,104,805.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,717,018.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,862,369.89
H.	Maximum Budget Limit	(II-H)	2,284,649.28
I.	Highest Budget Without a Vote	(II-I)	1,862,369.89
J.	Highest Budget	(II-J)	2,284,649.28
K.	Highest Voted Amount	(II-K)	422,279.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,862,369.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		175,915.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		175,915.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,862,369.89
1.	BASE Budget Limit	(V-A1)	1,862,369.89	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		899,242.20
1.	Direct State Aid Paid By State	(V-B1)	899,242.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,128.43
D.	At Risk Student	(V-D)		28,475.30
E.	Indian Education For All	(V-E)		6,623.07
F.	American Indian Achievement Gap	(V-F)		63,685.00
G.	Data For Achievement	(V-G)		6,340.53
H.	Special Education Allowable Cost Payment	(V-H)		56,953.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		732,921.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	666,122.73	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	66,798.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,862,369.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-14765932

01 General Fund

Adopted Budget	0001	1,862,369.89

Budget Uses

Expenditure Budget	0002	1,862,369.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	899,242.20
Quality Educator	3111	68,128.43
At Risk Student	3112	28,475.30
Indian Education For All	3113	6,623.07
American Indian Achievement Gap	3114	63,685.00
State Special Education Allowable Cost Payment to Districts	3115	56,953.97
Data For Achievement	3116	6,340.53
State - Guaranteed Tax Base Aid	3120	666,122.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	66,798.66		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	66,798.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,862,369.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	146,700.00

Budget Uses

Expenditure Budget	0002	146,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,500.00
Contingency	0006	3,150.00
Over-Schedule	0011	112,050.00
Fund Balance for Budget	TFS48	17,608.89
Operating Reserve	0961	17,608.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,325.00
State - On-Schedule Transportation Reimbursement	3210	17,325.00
District Tax Levy	1110	112,050.00
District Mills	999	54.39
Total Estimated Revenues to Fund Adopted Budget	0004	146,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	106,908.34

Budget Uses

Expenditure Budget	0002	106,908.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,817.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,817.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,091.05
District Mills	999	16.06
Total Estimated Revenues to Fund Adopted Budget	0004	106,908.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas Bus 1367	2023	21,455.00	0.00	4,291.00	4,291.00
2015 International 2	2017	93,880.23	97,552.05	18,776.05	18,776.05
2015 IC CE Bus	2016	50,120.00	65,108.00	10,024.00	10,024.00
Total					33,091.05

Budget Report
FY 2024
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-14765932

13 Tuition Fund

Adopted Budget	0001	8.32

Budget Uses

Expenditure Budget	0002	8.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.32
Unreserved Fund Balance Reappropriated	0970	8.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-14765932

14 Retirement Fund

Adopted Budget	0001	395,700.00

Budget Uses

Expenditure Budget	0002	395,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,457.08
Operating Reserve	0961	79,140.00
Unreserved Fund Balance Reappropriated	0970	59,317.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	336,382.92
Total Estimated Revenues to Fund Adopted Budget	0004	395,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,761.31

Budget Uses

Expenditure Budget	0002	5,761.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,761.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,761.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,761.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,489.46

Budget Uses

Expenditure Budget	0002	6,489.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,718.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,718.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,771.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,489.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61.88

Budget Uses

Expenditure Budget	0002	61.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-14765932

61 Building Reserve Fund

Adopted Budget		0001	169,644.22

Budget Uses

Expenditure Budget		0002	169,644.22
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	100,714.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	100,714.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,530.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	17,400.00	
District Tax Levy		1110	42,400.00
District Mills		999	20.59
Building Reserve Voted Mills		0134	12.14
Building Reserve Permissive Mills		0135	8.45
Total Estimated Revenues to Fund Adopted Budget		0004	169,644.22

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	250,000.00	10	612	200,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2024

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-12288212

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	176	3,246,196

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Travis Reed Sr

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-12288212

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,600,377.82	161,128.71	10%	10.07%	1,371.80	1,551,146.96	47,859.06	14.80
10 Transportation	130,010.00	13,827.58	20%	10.64%	0.00	68,841.00	61,169.00	18.84
11 Bus Depreciation Reserve	152,231.06	0.00	N/A	0.00%	76,216.20	26,049.00	49,965.86	15.39
13 Tuition	4,000.00		N/A		666.59	0.00	3,333.41	1.03
14 Retirement	395,700.00	79,140.00	20%	20.00%	53,678.42	342,021.58		
17 Adult Education	12,000.00	0.00	35%	0.00%	8,924.64	0.00	3,075.36	0.95
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,469.21	0.00	N/A	0.00%	5,947.24	1,521.97	0.00	0.00
29 Flexibility	2,286.15	0.00	N/A	0.00%	2,286.15	0.00	0.00	0.00
61 Building Reserve	195,728.78	0.00	N/A	0.00%	100,628.78	60,100.00	35,000.00	10.78
Total of All Funds	2,499,803.02	254,096.29			249,719.82	2,049,680.51	200,402.69	61.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-12288212

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LODGE GRASS HS 9-12 176 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	766,883.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,875.07
D.	At Risk Student	(I-D)	22,059.87
E.	Indian Education For All	(I-E)	4,208.16
F.	American Indian Achievement Gap	(I-F)	39,480.00
G.	Data For Achievement	(I-G)	4,028.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	79,448.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	36,463.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	188
B.	BASE Budget Limit	(II-B)	1,602,828.08
C.	Maximum Budget Limit	(II-C)	1,988,356.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,602,828.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,600,377.82
H.	Maximum Budget Limit	(II-H)	1,991,171.42
I.	Highest Budget Without a Vote	(II-I)	1,600,377.82
J.	Highest Budget	(II-J)	1,991,171.42
K.	Highest Voted Amount	(II-K)	390,793.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,600,377.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		160,037.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,090.93
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,090.93	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,371.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,371.80	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,500.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,600,377.82
1.	BASE Budget Limit	(V-A1)	1,600,377.82	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		766,883.48
1.	Direct State Aid Paid By State	(V-B1)	766,883.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,875.07
D.	At Risk Student	(V-D)		22,059.87
E.	Indian Education For All	(V-E)		4,208.16
F.	American Indian Achievement Gap	(V-F)		39,480.00
G.	Data For Achievement	(V-G)		4,028.64
H.	Special Education Allowable Cost Payment	(V-H)		79,448.34
I.	Remaining Fund Balance Available	(V-I)		1,371.80
J.	Non-Levy Revenue and Funding Sources	(V-J)		48,511.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	48,511.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		587,511.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	539,652.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,859.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,600,377.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.80
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-12288212

01 General Fund

Adopted Budget	0001	1,600,377.82

Budget Uses

Expenditure Budget	0002	1,600,377.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,371.80
Direct State Aid	3110	766,883.48
Quality Educator	3111	46,875.07
At Risk Student	3112	22,059.87
Indian Education For All	3113	4,208.16
American Indian Achievement Gap	3114	39,480.00
State Special Education Allowable Cost Payment to Districts	3115	79,448.34
Data For Achievement	3116	4,028.64
State - Guaranteed Tax Base Aid	3120	539,652.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	48,511.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,859.06		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	47,859.06
Total Estimated Revenues to Fund Adopted Budget			0004	1,600,377.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,010.00

Budget Uses

Expenditure Budget	0002	130,010.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,500.00
Contingency	0006	2,950.00
Over-Schedule	0011	97,560.00
Fund Balance for Budget	TFS48	13,827.58
Operating Reserve	0961	13,827.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	36,391.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,225.00
State - On-Schedule Transportation Reimbursement	3210	16,225.00
District Tax Levy	1110	61,169.00
District Mills	999	18.84
Total Estimated Revenues to Fund Adopted Budget	0004	130,010.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-12288212

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	152,231.06

Budget Uses

Expenditure Budget	0002	152,231.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,216.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,216.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	26,049.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,965.86
District Mills	999	15.39
Total Estimated Revenues to Fund Adopted Budget	0004	152,231.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas Bus 1367	2023	169,000.00	0.00	33,800.00	16,900.00
1994 MCI Charter	2018	23,500.00	20,700.00	4,700.00	4,700.00
2018 IC 3000	2017	102,449.32	100,978.86	20,489.86	20,489.86
2015 IC CE Bus	2016	39,380.00	49,690.00	7,876.00	7,876.00
Total					49,965.86

13 Tuition Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	666.59
Unreserved Fund Balance Reappropriated	0970	666.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,333.41
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-12288212

14 Retirement Fund

Adopted Budget	0001	395,700.00

Budget Uses

Expenditure Budget	0002	395,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,818.42
Operating Reserve	0961	79,140.00
Unreserved Fund Balance Reappropriated	0970	53,678.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	342,021.58
Total Estimated Revenues to Fund Adopted Budget	0004	395,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,924.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,924.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,075.36
District Mills	999	0.95
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,469.21

Budget Uses

Expenditure Budget	0002	7,469.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,947.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,947.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,521.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,469.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-12288212

29 Flexibility Fund

Adopted Budget	0001	2,286.15

Budget Uses

Expenditure Budget	0002	2,286.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,286.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-12288212

61 Building Reserve Fund

Adopted Budget		0001	195,728.78

Budget Uses

Expenditure Budget		0002	195,728.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	100,628.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	100,628.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	34,420.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	35,000.00
District Mills		999	10.78
Building Reserve Voted Mills		0134	7.70
Building Reserve Permissive Mills		0135	3.08
Total Estimated Revenues to Fund Adopted Budget		0004	195,728.78

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2015	250,000.00	10	612	200,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2024

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15136503

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 546	N/A	14,242,983

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robbi Ludemann

(Signature) (Date)

Chairperson, School Trustees: Bridgett Beal

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15136503

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,401,483.51	425,118.79	10%	9.66%	0.00	3,161,343.73	1,240,139.78	87.07
10 Transportation	189,000.00	13,435.93	20%	7.11%	0.00	5,346.00	183,654.00	12.89
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	190,000.00		N/A		3,573.14	0.00	186,426.86	13.09
14 Retirement	625,000.00	125,000.00	20%	20.00%	29,625.36	595,374.64		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	5,468.66	0.00	29,531.34	2.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	61,744.13	0.00	N/A	0.00%	3,769.21	3,374.92	54,600.00	3.83
29 Flexibility	153,325.49	0.00	N/A	0.00%	153,325.49	0.00	0.00	0.00
61 Building Reserve	607,641.54	0.00	N/A	0.00%	531,481.55	49,547.34	26,612.65	1.87
Total of All Funds	6,263,194.67	575,804.72			727,243.41	3,814,986.63	1,720,964.63	120.82

50 Debt Service **Tax Jurisdiction**								
0588	1,161,250.00	0.00	20-9-438	0.00%	19,806.39	0.00	1,141,443.61	80.14

Budget Report
FY 2024

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15136503

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOLO K-6	430 *
M1	LOLO 7-8	116 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,659,410.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	190,531.38
D.	At Risk Student	(I-D)	14,941.35
E.	Indian Education For All	(I-E)	13,054.86
F.	American Indian Achievement Gap	(I-F)	4,465.00
G.	Data For Achievement	(I-G)	12,497.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	237,517.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	27,293.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,531.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	556
B.	BASE Budget Limit	(II-B)	3,511,708.35
C.	Maximum Budget Limit	(II-C)	4,414,956.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	852,689.03
E.	Adopted Budget	(II-E)	4,364,397.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,548,794.48
H.	Maximum Budget Limit	(II-H)	4,450,146.49
I.	Highest Budget Without a Vote	(II-I)	4,401,483.51
J.	Highest Budget	(II-J)	4,450,146.49
K.	Highest Voted Amount	(II-K)	48,662.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,401,483.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		425,118.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		425,118.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,401,483.51
1.	BASE Budget Limit	(V-A1)	3,548,794.48	
2.	Over-BASE Budget	(V-A2)	852,689.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,659,410.62
1.	Direct State Aid Paid By State	(V-B1)	1,659,410.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		190,531.38
D.	At Risk Student	(V-D)		14,941.35
E.	Indian Education For All	(V-E)		13,054.86
F.	American Indian Achievement Gap	(V-F)		4,465.00
G.	Data For Achievement	(V-G)		12,497.94
H.	Special Education Allowable Cost Payment	(V-H)		237,517.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,282.10
1.	Actual Non-Levy Revenue	(V-J1)	35,282.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,381,093.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	993,643.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	387,450.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,548,794.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		852,689.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		852,689.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.87
1.	District Property Tax Levy Mills	(V-U1)	59.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0588 Lolo Elem

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01 General Fund

Adopted Budget	0001	4,401,483.51

Budget Uses

Expenditure Budget	0002	4,401,483.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,659,410.62
Quality Educator	3111	190,531.38
At Risk Student	3112	14,941.35
Indian Education For All	3113	13,054.86
American Indian Achievement Gap	3114	4,465.00
State Special Education Allowable Cost Payment to Districts	3115	237,517.28
Data For Achievement	3116	12,497.94
State - Guaranteed Tax Base Aid	3120	993,643.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	33,048.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,233.62
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	387,450.75		
Over-BASE Levy	1110(c)	852,689.03		
District Tax Levy			1110	1,240,139.78
Total Estimated Revenues to Fund Adopted Budget			0004	4,401,483.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	189,000.00

Budget Uses

Expenditure Budget	0002	189,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,860.00
Contingency	0006	486.00
Over-Schedule	0011	183,654.00
Fund Balance for Budget	TFS48	13,435.93
Operating Reserve	0961	13,435.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,673.00
State - On-Schedule Transportation Reimbursement	3210	2,673.00
District Tax Levy	1110	183,654.00
District Mills	999	12.89
Total Estimated Revenues to Fund Adopted Budget	0004	189,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	186,426.86
Add To Fund Balance	0003	3,573.14
Fund Balance for Budget	TFS48	3,573.14
Unreserved Fund Balance Reappropriated	0970	3,573.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	186,426.86
District Mills	999	13.09
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0588 Lolo Elem

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14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,625.36
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	29,625.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	595,374.64
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0588 Lolo Elem

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17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,718.66
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	5,468.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,531.34
District Mills	999	2.07
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	61,744.13

Budget Uses

Expenditure Budget	0002	61,744.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,769.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,769.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,374.92
District Tax Levy	1110	54,600.00
District Mills	999	3.83
Total Estimated Revenues to Fund Adopted Budget	0004	61,744.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	153,325.49

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	153,325.49
Fund Balance for Budget	TFS48	153,325.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,325.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	153,325.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missouri

0588 Lolo Elem

Submit ID: 0588-15136503

50 Debt Service Fund

0588

Taxable Value		14,242,983.00
Adopted Budget	0001	1,161,250.00

Budget Uses

Expenditure Budget	0002	1,161,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,806.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,806.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,141,443.61
Jurisdiction Mills	999	80.14
Total Estimated Revenues to Fund Adopted Budget	0004	1,161,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/22/2020	06/30/2051	17,100,000.00	16,565,000.00	215,000.00	532,650.00	500.00
Elementary Bond	11/23/2021	06/30/2038	5,000,000.00	4,655,000.00	265,000.00	147,600.00	500.00
Total Bond Requirements							1,161,250.00

Total Debt Service Requirements	0002	1,161,250.00

Budget Report
FY 2024

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15136503

61 Building Reserve Fund

Adopted Budget		0001	607,641.54

Budget Uses

Expenditure Budget		0002	607,641.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	531,481.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	531,481.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,547.34
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,612.65	
District Tax Levy		1110	26,612.65
District Mills		999	1.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.87
Total Estimated Revenues to Fund Adopted Budget		0004	607,641.54

Budget Report
FY 2024

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-37292221

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	265	N/A	8,888,129

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeannie Morgan

(Signature) (Date)

Chairperson, School Trustees: Gary Leese

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-37292221

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,776,740.92	177,674.00	10%	10.00%	18,071.37	1,389,993.62	368,675.93	41.48
10 Transportation	185,000.00	37,000.00	20%	20.00%	20,971.35	37,211.86	126,816.79	14.27
11 Bus Depreciation Reserve	249,258.25	0.00	N/A	0.00%	175,847.31	0.00	73,410.94	8.26
13 Tuition	250,512.48		N/A		40.09	0.00	250,472.39	28.18
14 Retirement	273,439.00	54,687.80	20%	20.00%	39,413.57	234,025.43		
17 Adult Education	30,000.00	0.00	35%	0.00%	1,878.64	0.00	28,121.36	3.16
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,213.24	0.00	N/A	0.00%	972.32	1,590.92	19,650.00	2.21
29 Flexibility	222.02	0.00	N/A	0.00%	222.02	0.00	0.00	0.00
61 Building Reserve	68,587.43	0.00	N/A	0.00%	29,277.43	0.00	39,310.00	4.42
Total of All Funds	2,855,973.34	269,361.80			286,694.10	1,662,821.83	906,457.41	101.98

50 Debt Service **Tax Jurisdiction**								
0741	54,037.50	0.00	20-9-438	0.00%	3,525.18	0.00	50,512.32	5.68

Budget Report
FY 2024

41 Ravalli

Submit ID: 0741-37292221

0741 Lone Rock Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LONE ROCK K-6	221
M1	LONE ROCK 7-8	44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	833,452.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,452.00
D.	At Risk Student	(I-D)	7,724.89
E.	Indian Education For All	(I-E)	6,336.15
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	6,065.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	55,157.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,621.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,160.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	221
B.	BASE Budget Limit	(II-B)	1,422,348.27
C.	Maximum Budget Limit	(II-C)	1,758,983.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	103,855.00
E.	Adopted Budget	(II-E)	1,526,203.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,672,885.92
H.	Maximum Budget Limit	(II-H)	2,069,867.93
I.	Highest Budget Without a Vote	(II-I)	1,776,740.92
J.	Highest Budget	(II-J)	2,069,867.93
K.	Highest Voted Amount	(II-K)	293,127.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,776,740.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		177,674.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,071.37
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,071.37	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		195,745.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,776,740.92
1.	BASE Budget Limit	(V-A1)	1,672,885.92	
2.	Over-BASE Budget	(V-A2)	103,855.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		833,452.51
1.	Direct State Aid Paid By State	(V-B1)	833,452.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,452.00
D.	At Risk Student	(V-D)		7,724.89
E.	Indian Education For All	(V-E)		6,336.15
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		6,065.85
H.	Special Education Allowable Cost Payment	(V-H)		55,157.88
I.	Remaining Fund Balance Available	(V-I)		18,071.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,636.34
1.	Actual Non-Levy Revenue	(V-J1)	10,636.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		656,988.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	392,168.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	264,820.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,672,885.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		103,855.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		103,855.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.68
1.	District Property Tax Levy Mills	(V-U1)	11.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,776,740.92

Budget Uses

Expenditure Budget	0002	1,776,740.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,071.37
Direct State Aid	3110	833,452.51
Quality Educator	3111	78,452.00
At Risk Student	3112	7,724.89
Indian Education For All	3113	6,336.15
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	55,157.88
Data For Achievement	3116	6,065.85
State - Guaranteed Tax Base Aid	3120	392,168.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,636.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	264,820.93		
Over-BASE Levy	1110(c)	103,855.00		
District Tax Levy			1110	368,675.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,776,740.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,828.96
Contingency	0006	3,382.90
Over-Schedule	0011	147,788.14
Fund Balance for Budget	TFS48	57,971.35
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	20,971.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,605.93
State - On-Schedule Transportation Reimbursement	3210	18,605.93
District Tax Levy	1110	126,816.79
District Mills	999	14.27
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	249,258.25

Budget Uses

Expenditure Budget	0002	249,258.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,847.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,847.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	73,410.94
District Mills	999	8.26
Total Estimated Revenues to Fund Adopted Budget	0004	249,258.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC 3000 Bus	2022	100,624.94	20,124.99	20,124.99	20,124.99
2021 IC CE Bus	2021	95,520.05	38,208.02	19,104.01	19,104.01
2019 IC CE Bus	2018	99,262.70	99,262.70	19,852.54	19,852.54
2015 Bus 84 passenger	2015	106,266.00	148,772.40	21,253.20	10,626.60
Bus Radio, portable	2015	37,028.00	51,839.20	7,405.60	3,702.80
UPGRADE BUS RADIOS	2012	1,094.63	1,641.95	N/A	NA
2011 IC Corp 3000 Model 84 Passenger	2011	94,289.00	141,433.50	N/A	NA
Bus Radio	2011	1,970.55	2,955.83	N/A	NA
Total					73,410.94

Budget Report
FY 2024

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-37292221

13 Tuition Fund

Adopted Budget	0001	250,512.48

Budget Uses

Expenditure Budget	0002	250,512.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.09
Unreserved Fund Balance Reappropriated	0970	40.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	250,472.39
District Mills	999	28.18
Total Estimated Revenues to Fund Adopted Budget	0004	250,512.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	273,439.00

Budget Uses

Expenditure Budget	0002	273,439.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,101.37
Operating Reserve	0961	54,687.80
Unreserved Fund Balance Reappropriated	0970	39,413.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	234,025.43
Total Estimated Revenues to Fund Adopted Budget	0004	273,439.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,878.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,878.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,121.36
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-37292221

28 Technology Fund

Adopted Budget	0001	22,213.24

Budget Uses

Expenditure Budget	0002	22,213.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	972.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	972.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,590.92
District Tax Levy	1110	19,650.00
District Mills	999	2.21
Total Estimated Revenues to Fund Adopted Budget	0004	22,213.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	222.02

Budget Uses

Expenditure Budget	0002	222.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	222.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-37292221

50 Debt Service Fund

0741

Taxable Value		8,888,129.00
Adopted Budget	0001	54,037.50

Budget Uses

Expenditure Budget	0002	54,037.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,525.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,525.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,512.32
Jurisdiction Mills	999	5.68
Total Estimated Revenues to Fund Adopted Budget	0004	54,037.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/30/2012	06/30/2032	761,000.00	355,000.00	40,000.00	14,037.50	0.00
Total Bond Requirements							54,037.50
Total Debt Service Requirements						0002	54,037.50

Budget Report
FY 2024

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-37292221

61 Building Reserve Fund

Adopted Budget		0001	68,587.43

Budget Uses

Expenditure Budget		0002	68,587.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,277.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,277.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,310.00	
District Tax Levy		1110	39,310.00
District Mills		999	4.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.42
Total Estimated Revenues to Fund Adopted Budget		0004	68,587.43

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	51	N/A	1,584,421

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley Keller

(Signature) (Date)

Chairperson, School Trustees: Bob Schiller

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	402,446.73	26,788.69	10%	6.66%	0.00	273,384.96	129,061.77	81.45
10 Transportation	96,000.00	0.00	20%	0.00%	0.00	60,500.00	35,500.00	22.41
11 Bus Depreciation Reserve	320,424.33	0.00	N/A	0.00%	276,549.76	0.00	43,874.57	27.69
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	52,000.00	7,682.77	20%	14.77%	0.00	52,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	613.12	0.00	N/A	0.00%	306.61	306.51	0.00	0.00
29 Flexibility	85,801.18	0.00	N/A	0.00%	85,801.18	0.00	0.00	0.00
61 Building Reserve	50,536.67	0.00	N/A	0.00%	30,536.67	0.00	20,000.00	12.62
Total of All Funds	1,007,822.03	34,471.46			393,194.22	386,191.47	228,436.34	144.17

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUSTRE K-8 51

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	165,061.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	1,512.11
E.	Indian Education For All	(I-E)	1,219.41
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,167.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,864.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,621.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,754.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	50
B.	BASE Budget Limit	(II-B)	314,081.44
C.	Maximum Budget Limit	(II-C)	388,358.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	74,276.78
E.	Adopted Budget	(II-E)	388,358.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	322,302.26
H.	Maximum Budget Limit	(II-H)	402,446.73
I.	Highest Budget Without a Vote	(II-I)	396,579.04
J.	Highest Budget	(II-J)	402,446.73
K.	Highest Voted Amount	(II-K)	5,867.69
L.	Amount Approved on Ballot by Voters	(II-L)	5,867.69
M.	Adopted Budget	(II-M)	402,446.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		26,788.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,788.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		402,446.73
1.	BASE Budget Limit	(V-A1)	322,302.26	
2.	Over-BASE Budget	(V-A2)	80,144.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		165,061.01
1.	Direct State Aid Paid By State	(V-B1)	165,061.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		1,512.11
E.	Indian Education For All	(V-E)		1,219.41
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,167.39
H.	Special Education Allowable Cost Payment	(V-H)		7,864.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		611.35
1.	Actual Non-Levy Revenue	(V-J1)	611.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		133,933.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	85,015.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,917.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		322,302.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		80,144.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		80,144.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		50.58
1.	District Property Tax Levy Mills	(V-U1)	50.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

01 General Fund

Adopted Budget	0001	402,446.73

Budget Uses

Expenditure Budget	0002	402,446.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	165,061.01
Quality Educator	3111	10,698.00
At Risk Student	3112	1,512.11
Indian Education For All	3113	1,219.41
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	7,864.71
Data For Achievement	3116	1,167.39
State - Guaranteed Tax Base Aid	3120	85,015.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	538.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	73.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,917.30		
Over-BASE Levy	1110(c)	80,144.47		
District Tax Levy			1110	129,061.77
Total Estimated Revenues to Fund Adopted Budget			0004	402,446.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	96,000.00

Budget Uses

Expenditure Budget	0002	96,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,000.00
Contingency	0006	5,500.00
Over-Schedule	0011	35,500.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,250.00
State - On-Schedule Transportation Reimbursement	3210	30,250.00
District Tax Levy	1110	35,500.00
District Mills	999	22.41
Total Estimated Revenues to Fund Adopted Budget	0004	96,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	320,424.33

Budget Uses

Expenditure Budget	0002	320,424.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	276,549.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	276,549.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,874.57
District Mills	999	27.69
Total Estimated Revenues to Fund Adopted Budget	0004	320,424.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus # Blue Bird Handicap Bus	2024	10,000.00	0.00	2,000.00	2,000.00
International #9 Nashua bus	2023	4,500.00	0.00	900.00	900.00
2023 International #5	2022	75,923.49	15,184.70	15,184.70	15,184.70
2020 International #4	2019	90,769.02	72,615.20	18,153.80	18,153.80
International #3	2016	76,360.98	106,905.40	15,272.20	7,636.07
International #2	2015	79,440.03	119,160.05	N/A	NA
Total					43,874.57

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	52,000.00

Budget Uses

Expenditure Budget	0002	52,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,682.77
Operating Reserve	0961	7,682.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

28 Technology Fund

Adopted Budget	0001	613.12

Budget Uses

Expenditure Budget	0002	613.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	306.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	306.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	306.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	613.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

29 Flexibility Fund

Adopted Budget	0001	85,801.18

Budget Uses

Expenditure Budget	0002	85,801.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,801.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,801.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,801.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0941 Lustre Elem

Submit ID: 0941-45779757

61 Building Reserve Fund

Adopted Budget		0001	50,536.67

Budget Uses

Expenditure Budget		0002	50,536.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	30,536.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	30,536.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	12.62
Building Reserve Voted Mills		0134	12.62
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	50,536.67

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	60,000.00	3	612	20,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2024

05 Carbon

1231 Luther Elem

Submit ID: 1231-30855295

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	2,426,027

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Larsen

(Signature) (Date)

Chairperson, School Trustees: Carrie Entenmann

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

05 Carbon

1231 Luther Elem

Submit ID: 1231-30855295

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	185,635.80	18,861.86	10%	10.16%	7,031.83	92,185.06	86,418.91	35.62
10 Transportation	41,000.00	8,000.00	20%	19.51%	11,615.06	6,771.60	22,613.34	9.32
11 Bus Depreciation Reserve	127,093.13	0.00	N/A	0.00%	127,093.13	0.00	0.00	0.00
13 Tuition	18,250.00		N/A		0.00	0.00	18,250.00	7.52
14 Retirement	25,000.00	5,000.00	20%	20.00%	669.96	24,330.04		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	404.80	0.00	N/A	0.00%	274.72	130.08	0.00	0.00
29 Flexibility	61.91	0.00	N/A	0.00%	61.91	0.00	0.00	0.00
61 Building Reserve	39,059.10	0.00	N/A	0.00%	22,409.10	12,251.92	4,398.08	1.81
Total of All Funds	436,504.74	31,861.86			169,155.71	135,668.70	131,680.33	54.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

05 Carbon

1231 Luther Elem

Submit ID: 1231-30855295

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUTHER K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	58,426.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,613.00
D.	At Risk Student	(I-D)	596.33
E.	Indian Education For All	(I-E)	286.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	274.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,025.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	514.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	135.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	148,670.71
C.	Maximum Budget Limit	(II-C)	186,186.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	48,856.54
E.	Adopted Budget	(II-E)	197,527.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	136,779.26
H.	Maximum Budget Limit	(II-H)	165,909.84
I.	Highest Budget Without a Vote	(II-I)	185,635.80
J.	Highest Budget	(II-J)	205,681.31
K.	Highest Voted Amount	(II-K)	20,045.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	185,635.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,563.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		298.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	298.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,031.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,031.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,893.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		185,635.80
1.	BASE Budget Limit	(V-A1)	136,779.26	
2.	Over-BASE Budget	(V-A2)	48,856.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		58,426.83
1.	Direct State Aid Paid By State	(V-B1)	58,426.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,613.00
D.	At Risk Student	(V-D)		596.33
E.	Indian Education For All	(V-E)		286.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		274.68
H.	Special Education Allowable Cost Payment	(V-H)		8,025.49
I.	Remaining Fund Balance Available	(V-I)		7,031.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,872.01
1.	Actual Non-Levy Revenue	(V-J1)	2,872.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,652.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,089.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,562.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		136,779.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		48,856.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		48,856.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.14
1.	District Property Tax Levy Mills	(V-U1)	20.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	185,635.80

Budget Uses

Expenditure Budget	0002	185,635.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,031.83
Direct State Aid	3110	58,426.83
Quality Educator	3111	19,613.00
At Risk Student	3112	596.33
Indian Education For All	3113	286.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,025.49
Data For Achievement	3116	274.68
State - Guaranteed Tax Base Aid	3120	2,089.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,673.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,198.89
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,562.37		
Over-BASE Levy	1110(c)	48,856.54		
District Tax Levy			1110	86,418.91
Total Estimated Revenues to Fund Adopted Budget			0004	185,635.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	41,000.00

Budget Uses

Expenditure Budget	0002	41,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,156.00
Contingency	0006	615.60
Over-Schedule	0011	34,228.40
Fund Balance for Budget	TFS48	19,615.06
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	11,615.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,385.80
State - On-Schedule Transportation Reimbursement	3210	3,385.80
District Tax Levy	1110	22,613.34
District Mills	999	9.32
Total Estimated Revenues to Fund Adopted Budget	0004	41,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	127,093.13

Budget Uses

Expenditure Budget	0002	127,093.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,093.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,093.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	127,093.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Micro bird G5 by Girardin	2013	63,160.00	70,322.10	12,632.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	18,250.00

Budget Uses

Expenditure Budget	0002	18,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,250.00
District Mills	999	7.52
Total Estimated Revenues to Fund Adopted Budget	0004	18,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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05 Carbon
1231 Luther Elem

Submit ID: 1231-30855295

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,669.96
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	669.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,330.04
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	404.80

Budget Uses

Expenditure Budget	0002	404.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	274.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	274.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	130.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	404.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61.91

Budget Uses

Expenditure Budget	0002	61.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 1231-30855295

61 Building Reserve Fund

Adopted Budget		0001	39,059.10

Budget Uses

Expenditure Budget		0002	39,059.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	22,409.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	22,409.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,251.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,398.08	
District Tax Levy		1110	4,398.08
District Mills		999	1.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.81
Total Estimated Revenues to Fund Adopted Budget		0004	39,059.10

Budget Report
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0370 Malmborg Elem

Submit ID: 0370-15070129

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	2,002,327

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Tietz

(Signature) (Date)

Chairperson, School Trustees: Jenny Runkel

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-15070129

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	118,270.27	12,248.46	10%	10.36%	1,067.98	62,923.72	54,278.57	27.11
10 Transportation	407.36	0.00	20%	0.00%	407.36	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	103.06		N/A		103.06	0.00	0.00	0.00
14 Retirement	13,100.00	2,620.00	20%	20.00%	343.01	12,756.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,906.96	0.00	N/A	0.00%	1,805.43	101.53	0.00	0.00
29 Flexibility	25,670.27	0.00	N/A	0.00%	25,470.27	200.00	0.00	0.00
61 Building Reserve	124,875.28	0.00	N/A	0.00%	107,555.63	11,832.58	5,487.07	2.74
Total of All Funds	284,333.20	14,868.46			136,752.74	87,814.82	59,765.64	29.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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Submit ID: 0370-15070129

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MALMBORG K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	55,690.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,851.28
D.	At Risk Student	(I-D)	356.08
E.	Indian Education For All	(I-E)	263.01
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	251.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,542.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	514.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	111,677.76
C.	Maximum Budget Limit	(II-C)	138,107.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,513.17
E.	Adopted Budget	(II-E)	123,190.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	106,757.10
H.	Maximum Budget Limit	(II-H)	132,394.34
I.	Highest Budget Without a Vote	(II-I)	118,270.27
J.	Highest Budget	(II-J)	132,394.34
K.	Highest Voted Amount	(II-K)	14,124.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	118,270.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,827.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		421.43
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	421.43	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,067.98
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,067.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,316.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		118,270.27
1.	BASE Budget Limit	(V-A1)	106,757.10	
2.	Over-BASE Budget	(V-A2)	11,513.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		55,690.84
1.	Direct State Aid Paid By State	(V-B1)	55,690.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,851.28
D.	At Risk Student	(V-D)		356.08
E.	Indian Education For All	(V-E)		263.01
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		251.79
H.	Special Education Allowable Cost Payment	(V-H)		1,542.10
I.	Remaining Fund Balance Available	(V-I)		1,067.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		968.62
1.	Actual Non-Levy Revenue	(V-J1)	968.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,765.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,765.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		106,757.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,513.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,513.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.75
	1. District Property Tax Levy Mills	(V-U1)	5.75	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-15070129

01 General Fund

Adopted Budget	0001	118,270.27

Budget Uses

Expenditure Budget	0002	118,270.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,067.98
Direct State Aid	3110	55,690.84
Quality Educator	3111	3,851.28
At Risk Student	3112	356.08
Indian Education For All	3113	263.01
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,542.10
Data For Achievement	3116	251.79
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	968.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,765.40		
Over-BASE Levy	1110(c)	11,513.17		
District Tax Levy			1110	54,278.57
Total Estimated Revenues to Fund Adopted Budget			0004	118,270.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	407.36

Budget Uses

Expenditure Budget	0002	407.36
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	407.36
Fund Balance for Budget	TFS48	407.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	407.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	407.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	103.06

Budget Uses

Expenditure Budget	0002	103.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103.06
Unreserved Fund Balance Reappropriated	0970	103.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	103.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	13,100.00

Budget Uses

Expenditure Budget	0002	13,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,963.01
Operating Reserve	0961	2,620.00
Unreserved Fund Balance Reappropriated	0970	343.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,756.99
Total Estimated Revenues to Fund Adopted Budget	0004	13,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,906.96

Budget Uses

Expenditure Budget	0002	1,906.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,805.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,805.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	101.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,906.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	25,670.27

Budget Uses

Expenditure Budget	0002	25,670.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,470.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,470.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,670.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-15070129

61 Building Reserve Fund

Adopted Budget		0001	124,875.28

Budget Uses

Expenditure Budget		0002	124,875.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	107,555.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	107,555.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,832.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,487.07	
District Tax Levy		1110	5,487.07
District Mills		999	2.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.74
Total Estimated Revenues to Fund Adopted Budget		0004	124,875.28

Budget Report
FY 2024

36 Phillips

Submit ID: 0659-24222779

0659 Malta K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	383	147	8,036,430

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jane Knudsen

(Signature) (Date)

Chairperson, School Trustees: Carter Clausen

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

36 Phillips

Submit ID: 0659-24222779

0659 Malta K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,630,927.77	526,199.54	10%	11.36%	0.00	3,350,496.08	1,280,431.69	159.36
10 Transportation	700,000.00	140,000.00	20%	20.00%	138,960.85	181,500.00	379,539.15	47.23
11 Bus Depreciation Reserve	268,733.92	0.00	N/A	0.00%	55,330.21	0.00	213,403.71	26.55
13 Tuition	150,000.00		N/A		148,576.28	0.00	1,423.72	0.18
14 Retirement	625,000.00	125,000.00	20%	20.00%	107,298.09	517,701.91		
17 Adult Education	22,639.81	0.00	35%	0.00%	22,639.81	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	111,557.49	0.00	N/A	0.00%	48,459.56	3,547.93	59,550.00	7.41
29 Flexibility	150,242.55	0.00	N/A	0.00%	105,242.55	45,000.00	0.00	0.00
61 Building Reserve	547,685.09	0.00	N/A	0.00%	360,375.09	27,943.34	159,366.66	19.83
Total of All Funds	7,206,786.63	791,199.54			986,882.44	4,126,189.26	2,093,714.93	260.56

50 Debt Service **Tax Jurisdiction**								
0659	16,000.00	0.00	20-9-438	0.00%	29,847.52	0.00	0.00	0.00

Budget Report
FY 2024

36 Phillips

Submit ID: 0659-24222779

0659 Malta K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MALTA K-6	305
E3	LORING K-8	5
M1	MALTA 7-8	73
H1	MALTA HS 9-12	147

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,870,771.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,590.25
D.	At Risk Student	(I-D)	18,123.01
E.	Indian Education For All	(I-E)	12,672.30
F.	American Indian Achievement Gap	(I-F)	23,500.00
G.	Data For Achievement	(I-G)	12,131.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	108,973.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,564.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,135.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	521
B.	BASE Budget Limit	(II-B)	3,586,892.89
C.	Maximum Budget Limit	(II-C)	4,457,018.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	870,125.40
E.	Adopted Budget	(II-E)	4,457,018.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,730,716.28
H.	Maximum Budget Limit	(II-H)	4,633,134.36
I.	Highest Budget Without a Vote	(II-I)	4,630,927.77
J.	Highest Budget	(II-J)	4,633,134.36
K.	Highest Voted Amount	(II-K)	2,206.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,630,927.77

Budget Report
FY 2024

36 Phillips

Submit ID: 0659-24222779

0659 Malta K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		463,092.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		63,106.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	63,106.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		526,199.54

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	78,748.63	30,224.67	108,973.30
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	31,499.45	12,089.87	43,589.32
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	234,711.00	343,483.00	578,194.00
F.	100% Of Per Student Entitlement	2,459,862.00	1,147,114.50	3,606,976.50
		2,694,573.00	1,490,597.50	4,185,170.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	951,184.27	526,180.92	1,477,365.19
H.	Special Education in BASE@40%	31,499.45	12,089.87	43,589.32
I.	Subsidized BASE Amount	982,683.72	538,270.79	1,520,954.51
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,630,927.77
1.	BASE Budget Limit	(V-A1)	3,730,716.28	
2.	Over-BASE Budget	(V-A2)	900,211.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,870,771.21
1.	Direct State Aid Paid By State	(V-B1)	1,870,771.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,590.25
D.	At Risk Student	(V-D)		18,123.01
E.	Indian Education For All	(V-E)		12,672.30
F.	American Indian Achievement Gap	(V-F)		23,500.00
G.	Data For Achievement	(V-G)		12,131.70

H.	Special Education Allowable Cost Payment	(V-H)		108,973.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,520,954.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,140,734.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	380,220.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,730,716.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		900,211.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		900,211.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.29
T.	BASE Mills - High School	(V-T)		16.05
U.	Over-BASE Mills	(V-U)		112.02
1.	District Property Tax Levy Mills	(V-U1)	112.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		159.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-24222779

01 General Fund

Adopted Budget	0001	4,630,927.77

Budget Uses

Expenditure Budget	0002	4,630,927.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,870,771.21
Quality Educator	3111	163,590.25
At Risk Student	3112	18,123.01
Indian Education For All	3113	12,672.30
American Indian Achievement Gap	3114	23,500.00
State Special Education Allowable Cost Payment to Districts	3115	108,973.30
Data For Achievement	3116	12,131.70
State - Guaranteed Tax Base Aid	3120	1,140,734.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	380,220.20		
Over-BASE Levy	1110(c)	900,211.49		
District Tax Levy			1110	1,280,431.69
Total Estimated Revenues to Fund Adopted Budget			0004	4,630,927.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	165,000.00
Contingency	0006	16,500.00
Over-Schedule	0011	518,500.00
Fund Balance for Budget	TFS48	278,960.85
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	138,960.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	90,750.00
State - On-Schedule Transportation Reimbursement	3210	90,750.00
District Tax Levy	1110	379,539.15
District Mills	999	47.23
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-24222779

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	268,733.92

Budget Uses

Expenditure Budget	0002	268,733.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,330.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,330.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	213,403.71
District Mills	999	26.55
Total Estimated Revenues to Fund Adopted Budget	0004	268,733.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 MCI J4500 Bus A4	2023	202,000.00	0.00	40,400.00	40,400.00
2020 Ford Explorer E Class Spare	2023	60,269.00	0.00	12,053.80	12,053.80
2024 Collins 14 Passenger Route Bus	2023	112,418.55	0.00	22,483.71	22,483.71
2019 Champion Defender Bus A6	2022	163,981.00	32,796.20	32,796.20	32,796.20
2010 International Route Bus Spare R8	2021	15,000.00	6,000.00	3,000.00	3,000.00
2012 MCI Model J4500 A3	2021	140,000.00	56,000.00	28,000.00	28,000.00
2006 MCI BUS A2	2020	157,500.00	94,500.00	31,500.00	31,500.00
2017 Trans Tech Route Bus R3	2020	59,000.00	35,400.00	11,800.00	11,800.00
2017 Trans Tech Route Bus R5	2020	57,500.00	34,500.00	11,500.00	11,500.00
2018 Ford Expedition E Class R6	2020	48,150.00	28,890.00	9,630.00	9,630.00
2010 Thomas Bus A5	2016	102,400.00	143,360.00	20,480.00	10,240.00
BUS RADIOS (4 - ACTIVITY BUSES)	2013	9,876.28	14,814.42	N/A	NA
ADDITIONAL BUS RADIOS	2009	7,000.00	10,500.00	N/A	NA
BUS RADIOS	2009	31,000.00	46,500.00	N/A	NA
Total					213,403.71

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148,576.28
Unreserved Fund Balance Reappropriated	0970	148,576.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,423.72
District Mills	999	0.18
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	232,298.09
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	107,298.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	517,701.91
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,639.81

Budget Uses

Expenditure Budget	0002	22,639.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,639.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,639.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,639.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	111,557.49

Budget Uses

Expenditure Budget	0002	111,557.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,459.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,459.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,547.93
District Tax Levy	1110	59,550.00
District Mills	999	7.41
Total Estimated Revenues to Fund Adopted Budget	0004	111,557.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	150,242.55

Budget Uses

Expenditure Budget	0002	150,242.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,242.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	105,242.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	25,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,242.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-24222779

50 Debt Service Fund

0659

Taxable Value		8,036,430.00
Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,847.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,847.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	13,847.52

SIDs

Issue Type		Amount
Elementary		8,000.00
High School		8,000.00
Total SID Requirements		16,000.00
Total Debt Service Requirements	0002	16,000.00

Budget Report
FY 2024

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-24222779

61 Building Reserve Fund

Adopted Budget		0001	547,685.09

Budget Uses

Expenditure Budget		0002	547,685.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	360,375.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	360,375.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,943.34
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	59,366.66	
District Tax Levy		1110	159,366.66
District Mills		999	19.83
Building Reserve Voted Mills		0134	12.44
Building Reserve Permissive Mills		0135	7.39
Total Estimated Revenues to Fund Adopted Budget		0004	547,685.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,000,000.00	10	612	100,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
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16 Gallatin

Submit ID: 0348-08141938

0348 Manhattan High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	256	25,791,492

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0348-08141938

0348 Manhattan High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,579,736.21	289,645.87	10%	11.23%	10,533.95	1,710,980.65	858,221.61	33.27
10 Transportation	201,131.26	40,226.25	20%	20.00%	6,721.81	28,393.83	166,015.62	6.44
11 Bus Depreciation Reserve	80,649.01	0.00	N/A	0.00%	60,649.01	0.00	20,000.00	0.78
13 Tuition	17,757.06		N/A		2,250.35	0.00	15,506.71	0.60
14 Retirement	421,250.00	84,250.00	20%	20.00%	122,272.89	298,977.11		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	13,755.28	0.00	1,244.72	0.05
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	117,597.06	0.00	N/A	0.00%	60,626.95	1,970.11	55,000.00	2.13
29 Flexibility	10,104.11	0.00	N/A	0.00%	10,104.11	0.00	0.00	0.00
61 Building Reserve	150,045.94	0.00	N/A	0.00%	105,565.94	23,026.13	21,453.87	0.83
Total of All Funds	3,593,270.65	419,372.12			392,480.29	2,063,347.83	1,137,442.53	44.10

50 Debt Service **Tax Jurisdiction**								
800	908,550.00	0.00	20-9-438	0.00%	4,779.77	0.00	903,770.23	35.04

Budget Report
FY 2024

16 Gallatin

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0348 Manhattan High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MANHATTAN HS 9-12 256 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,043,388.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	92,819.41
D.	At Risk Student	(I-D)	3,113.82
E.	Indian Education For All	(I-E)	6,120.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	5,859.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	68,809.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,649.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	268
B.	BASE Budget Limit	(II-B)	2,094,202.12
C.	Maximum Budget Limit	(II-C)	2,610,447.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	357,833.04
E.	Adopted Budget	(II-E)	2,452,035.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,071,609.86
H.	Maximum Budget Limit	(II-H)	2,579,736.21
I.	Highest Budget Without a Vote	(II-I)	2,429,442.90
J.	Highest Budget	(II-J)	2,579,736.21
K.	Highest Voted Amount	(II-K)	150,293.31
L.	Amount Approved on Ballot by Voters	(II-L)	150,293.31
M.	Adopted Budget	(II-M)	2,579,736.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		257,973.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		31,672.25
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	31,672.25	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,533.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,533.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		300,179.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,579,736.21
1.	BASE Budget Limit	(V-A1)	2,071,609.86	
2.	Over-BASE Budget	(V-A2)	508,126.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,043,388.74
1.	Direct State Aid Paid By State	(V-B1)	1,043,388.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		92,819.41
D.	At Risk Student	(V-D)		3,113.82
E.	Indian Education For All	(V-E)		6,120.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		5,859.84
H.	Special Education Allowable Cost Payment	(V-H)		68,809.59
I.	Remaining Fund Balance Available	(V-I)		10,533.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,111.36
1.	Actual Non-Levy Revenue	(V-J1)	7,111.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		833,852.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	483,756.93	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	350,095.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,071,609.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		508,126.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		508,126.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.57
U.	Over-BASE Mills	(V-U)		19.70
1.	District Property Tax Levy Mills	(V-U1)	19.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0348 Manhattan High School

01 General Fund

Adopted Budget	0001	2,579,736.21

Budget Uses

Expenditure Budget	0002	2,579,736.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,533.95
Direct State Aid	3110	1,043,388.74
Quality Educator	3111	92,819.41
At Risk Student	3112	3,113.82
Indian Education For All	3113	6,120.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	68,809.59
Data For Achievement	3116	5,859.84
State - Guaranteed Tax Base Aid	3120	483,756.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,079.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	31.61
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	350,095.26		
Over-BASE Levy	1110(c)	508,126.35		
District Tax Levy			1110	858,221.61
Total Estimated Revenues to Fund Adopted Budget			0004	2,579,736.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	201,131.26

Budget Uses

Expenditure Budget	0002	201,131.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,812.57
Contingency	0006	2,581.26
Over-Schedule	0011	172,737.43
Fund Balance for Budget	TFS48	46,948.06
Operating Reserve	0961	40,226.25
Unreserved Fund Balance Reappropriated	0970	6,721.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,196.91
State - On-Schedule Transportation Reimbursement	3210	14,196.92
District Tax Levy	1110	166,015.62
District Mills	999	6.44
Total Estimated Revenues to Fund Adopted Budget	0004	201,131.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0348-08141938

0348 Manhattan High School

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	80,649.01

Budget Uses

Expenditure Budget	0002	80,649.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,649.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,649.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,000.00
District Mills	999	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	80,649.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 BUS IC CORP MODEL 3000	2020	50,000.00	30,000.00	10,000.00	10,000.00
2014 BUS IC CORP MODEL 3000	2020	50,000.00	30,000.00	10,000.00	10,000.00
Total					20,000.00

13 Tuition Fund

Adopted Budget	0001	17,757.06

Budget Uses

Expenditure Budget	0002	17,757.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,250.35
Unreserved Fund Balance Reappropriated	0970	2,250.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,506.71
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	17,757.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0348-08141938

0348 Manhattan High School

14 Retirement Fund

Adopted Budget	0001	421,250.00

Budget Uses

Expenditure Budget	0002	421,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	206,522.89
Operating Reserve	0961	84,250.00
Unreserved Fund Balance Reappropriated	0970	122,272.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	298,977.11
Total Estimated Revenues to Fund Adopted Budget	0004	421,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0348-08141938

0348 Manhattan High School

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,005.28
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	13,755.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,244.72
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	117,597.06

Budget Uses

Expenditure Budget	0002	117,597.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,626.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,626.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,970.11
District Tax Levy	1110	55,000.00
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	117,597.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,104.11

Budget Uses

Expenditure Budget	0002	10,104.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,104.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,104.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,104.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0348-08141938

0348 Manhattan High School

50 Debt Service Fund

800

Taxable Value		25,791,492.00
Adopted Budget	0001	908,550.00

Budget Uses

Expenditure Budget	0002	908,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,779.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,779.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	903,770.23
Jurisdiction Mills	999	35.04
Total Estimated Revenues to Fund Adopted Budget	0004	908,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	09/22/2016	06/30/2036	8,825,000.00	5,920,000.00	385,000.00	248,950.00	500.00
High School Bond	01/04/2017	06/30/2036	3,575,000.00	2,550,000.00	170,000.00	103,600.00	500.00
Total Bond Requirements							908,550.00
Total Debt Service Requirements						0002	908,550.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0348-08141938

0348 Manhattan High School

61 Building Reserve Fund

Adopted Budget		0001	150,045.94

Budget Uses

Expenditure Budget		0002	150,045.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105,565.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105,565.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,026.13
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,453.87	
District Tax Levy		1110	21,453.87
District Mills		999	0.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.83
Total Estimated Revenues to Fund Adopted Budget		0004	150,045.94

Budget Report
FY 2024

16 Gallatin

0347 Manhattan School

Submit ID: 0347-69900151

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 508	N/A	17,055,946

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0347-69900151

0347 Manhattan School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,976,374.62	426,911.75	10%	10.74%	31,986.52	2,782,792.50	1,161,595.60	68.12
10 Transportation	298,539.50	59,707.90	20%	20.00%	25,624.63	40,859.41	232,055.46	13.61
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	141,377.57		N/A		1,653.33	0.00	139,724.24	8.19
14 Retirement	588,000.00	117,600.00	20%	20.00%	60,060.68	527,939.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	159,516.08	0.00	N/A	0.00%	46,475.56	3,040.52	110,000.00	6.45
29 Flexibility	7,064.82	0.00	N/A	0.00%	7,064.82	0.00	0.00	0.00
61 Building Reserve	343,809.83	0.00	N/A	0.00%	271,059.83	44,076.82	28,673.18	1.68
Total of All Funds	5,514,682.42	604,219.65			443,925.37	3,398,708.57	1,672,048.48	98.05

50 Debt Service **Tax Jurisdiction**								
700	587,450.00	0.00	20-9-438	0.00%	14,837.13	0.00	572,612.87	33.57

Budget Report
FY 2024

16 Gallatin

Submit ID: 0347-69900151

0347 Manhattan School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MANHATTAN K-6	363 *
M1	MANHATTAN 7-8	145 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,575,352.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,811.34
D.	At Risk Student	(I-D)	7,774.46
E.	Indian Education For All	(I-E)	12,146.28
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	11,628.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	129,434.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	31,876.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	525
B.	BASE Budget Limit	(II-B)	3,193,841.86
C.	Maximum Budget Limit	(II-C)	3,970,345.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	684,027.08
E.	Adopted Budget	(II-E)	3,936,307.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,197,166.54
H.	Maximum Budget Limit	(II-H)	3,979,682.92
I.	Highest Budget Without a Vote	(II-I)	3,931,485.32
J.	Highest Budget	(II-J)	3,979,682.92
K.	Highest Voted Amount	(II-K)	48,197.60
L.	Amount Approved on Ballot by Voters	(II-L)	44,889.30
M.	Adopted Budget	(II-M)	3,976,374.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		397,637.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		29,274.29
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	29,274.29	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		31,986.52
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	31,986.52	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		458,898.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,976,374.62
1.	BASE Budget Limit	(V-A1)	3,197,166.54	
2.	Over-BASE Budget	(V-A2)	779,208.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,575,352.89
1.	Direct State Aid Paid By State	(V-B1)	1,575,352.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,811.34
D.	At Risk Student	(V-D)		7,774.46
E.	Indian Education For All	(V-E)		12,146.28
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		11,628.12
H.	Special Education Allowable Cost Payment	(V-H)		129,434.16
I.	Remaining Fund Balance Available	(V-I)		31,986.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,165.67
1.	Actual Non-Levy Revenue	(V-J1)	22,165.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,241,692.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	809,012.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	432,679.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,197,166.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,291.70
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	50,291.70	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		728,916.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		779,208.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.74
1.	District Property Tax Levy Mills	(V-U1)	42.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0347 Manhattan School

Submit ID: 0347-69900151

01 General Fund

Adopted Budget	0001	3,976,374.62

Budget Uses

Expenditure Budget	0002	3,976,374.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,986.52
Direct State Aid	3110	1,575,352.89
Quality Educator	3111	163,811.34
At Risk Student	3112	7,774.46
Indian Education For All	3113	12,146.28
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	129,434.16
Data For Achievement	3116	11,628.12
State - Guaranteed Tax Base Aid	3120	809,012.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,117.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	48.01
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	50,291.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	432,679.22		
Over-BASE Levy	1110(c)	728,916.38		
District Tax Levy			1110	1,161,595.60
Total Estimated Revenues to Fund Adopted Budget			0004	3,976,374.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	298,539.50

Budget Uses

Expenditure Budget	0002	298,539.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,144.92
Contingency	0006	3,714.49
Over-Schedule	0011	257,680.09
Fund Balance for Budget	TFS48	85,332.53
Operating Reserve	0961	59,707.90
Unreserved Fund Balance Reappropriated	0970	25,624.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,429.70
State - On-Schedule Transportation Reimbursement	3210	20,429.71
District Tax Levy	1110	232,055.46
District Mills	999	13.61
Total Estimated Revenues to Fund Adopted Budget	0004	298,539.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	141,377.57

Budget Uses

Expenditure Budget	0002	141,377.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,653.33
Unreserved Fund Balance Reappropriated	0970	1,653.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	139,724.24
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	141,377.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0347 Manhattan School

Submit ID: 0347-69900151

14 Retirement Fund

Adopted Budget	0001	588,000.00

Budget Uses

Expenditure Budget	0002	588,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	177,660.68
Operating Reserve	0961	117,600.00
Unreserved Fund Balance Reappropriated	0970	60,060.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	527,939.32
Total Estimated Revenues to Fund Adopted Budget	0004	588,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	159,516.08

Budget Uses

Expenditure Budget	0002	159,516.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,475.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,475.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,040.52
District Tax Levy	1110	110,000.00
District Mills	999	6.45
Total Estimated Revenues to Fund Adopted Budget	0004	159,516.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0347 Manhattan School

Submit ID: 0347-69900151

29 Flexibility Fund

Adopted Budget	0001	7,064.82

Budget Uses

Expenditure Budget	0002	7,064.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,064.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,064.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,064.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0347 Manhattan School

Submit ID: 0347-69900151

50 Debt Service Fund

700

Taxable Value		17,055,946.00
Adopted Budget	0001	587,450.00

Budget Uses

Expenditure Budget	0002	587,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,837.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,837.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	572,612.87
Jurisdiction Mills	999	33.57
Total Estimated Revenues to Fund Adopted Budget	0004	587,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	04/26/2012	06/30/2032	975,000.00	450,000.00	50,000.00	15,000.00	500.00
Elementary Bond	09/22/2016	06/30/2036	7,300,000.00	4,910,000.00	315,000.00	206,450.00	500.00
Total Bond Requirements							587,450.00
Total Debt Service Requirements						0002	587,450.00

Budget Report
FY 2024

16 Gallatin

0347 Manhattan School

Submit ID: 0347-69900151

61 Building Reserve Fund

Adopted Budget		0001	343,809.83

Budget Uses

Expenditure Budget		0002	343,809.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	271,059.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	271,059.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,076.82
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,673.18	
District Tax Levy		1110	28,673.18
District Mills		999	1.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.68
Total Estimated Revenues to Fund Adopted Budget		0004	343,809.83

Budget Report
FY 2024

15 Flathead

0341 Marion Elem

Submit ID: 0341-15076993

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	170	N/A	12,491,687

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannon Kvaalen

(Signature) (Date)

Chairperson, School Trustees: Lily Brower

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0341 Marion Elem

Submit ID: 0341-15076993

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,324,804.94	132,290.00	10%	9.99%	0.00	877,264.33	447,540.61	35.82
10 Transportation	210,000.00	42,000.00	20%	20.00%	38,723.19	58,472.77	112,804.04	9.03
11 Bus Depreciation Reserve	1,000.00	0.00	N/A	0.00%	0.00	0.00	1,000.00	0.08
13 Tuition	43,492.92		N/A		17,457.11	0.00	26,035.81	2.08
14 Retirement	180,512.50	36,102.50	20%	20.00%	597.57	179,914.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,021.49	0.00	N/A	0.00%	2,893.96	1,127.53	0.00	0.00
29 Flexibility	23.41	0.00	N/A	0.00%	23.41	0.00	0.00	0.00
61 Building Reserve	95,258.69	0.00	N/A	0.00%	61,778.69	11,010.46	22,469.54	1.80
Total of All Funds	1,859,113.95	210,392.50			121,473.93	1,127,790.02	609,850.00	48.81

50 Debt Service								
Tax Jurisdiction								
Marion	33,200.00	343.81	20-9-438	1.04%	0.00	0.00	33,200.00	2.66

Budget Report
FY 2024

15 Flathead

0341 Marion Elem

Submit ID: 0341-15076993

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MARION K-6	133
M1	MARION 7-8	37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	569,517.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,358.00
D.	At Risk Student	(I-D)	10,074.32
E.	Indian Education For All	(I-E)	4,064.70
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	3,891.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	69,327.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,738.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,863.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	168
B.	BASE Budget Limit	(II-B)	1,122,379.60
C.	Maximum Budget Limit	(II-C)	1,408,578.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	139,181.29
E.	Adopted Budget	(II-E)	1,261,560.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,185,623.65
H.	Maximum Budget Limit	(II-H)	1,487,280.88
I.	Highest Budget Without a Vote	(II-I)	1,324,804.94
J.	Highest Budget	(II-J)	1,487,280.88
K.	Highest Voted Amount	(II-K)	162,475.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,324,804.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		132,290.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		132,290.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,324,804.94
1.	BASE Budget Limit	(V-A1)	1,185,623.65	
2.	Over-BASE Budget	(V-A2)	139,181.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		569,517.96
1.	Direct State Aid Paid By State	(V-B1)	569,517.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,358.00
D.	At Risk Student	(V-D)		10,074.32
E.	Indian Education For All	(V-E)		4,064.70
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		3,891.30
H.	Special Education Allowable Cost Payment	(V-H)		69,327.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,241.63
1.	Actual Non-Levy Revenue	(V-J1)	3,241.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		477,738.16
1.	State - Guaranteed Tax Base Aid	(V-L1)	169,378.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	308,359.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,185,623.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		139,181.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		139,181.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.14
1.	District Property Tax Levy Mills	(V-U1)	11.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0341 Marion Elem

Submit ID: 0341-15076993

01 General Fund

Adopted Budget	0001	1,324,804.94

Budget Uses

Expenditure Budget	0002	1,324,804.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	569,517.96
Quality Educator	3111	46,358.00
At Risk Student	3112	10,074.32
Indian Education For All	3113	4,064.70
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	69,327.58
Data For Achievement	3116	3,891.30
State - Guaranteed Tax Base Aid	3120	169,378.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,241.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	308,359.32		
Over-BASE Levy	1110(c)	139,181.29		
District Tax Levy			1110	447,540.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,324,804.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,157.06
Contingency	0006	5,315.71
Over-Schedule	0011	151,527.23
Fund Balance for Budget	TFS48	80,723.19
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	38,723.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,236.38
State - On-Schedule Transportation Reimbursement	3210	29,236.39
District Tax Levy	1110	112,804.04
District Mills	999	9.03
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,000.00
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 International American Bus	2023	5,000.00	0.00	1,000.00	1,000.00
Total					1,000.00

13 Tuition Fund

Adopted Budget	0001	43,492.92

Budget Uses

Expenditure Budget	0002	43,492.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,457.11
Unreserved Fund Balance Reappropriated	0970	17,457.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,035.81
District Mills	999	2.08
Total Estimated Revenues to Fund Adopted Budget	0004	43,492.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	180,512.50

Budget Uses

Expenditure Budget	0002	180,512.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,700.07
Operating Reserve	0961	36,102.50
Unreserved Fund Balance Reappropriated	0970	597.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	179,914.93
Total Estimated Revenues to Fund Adopted Budget	0004	180,512.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,021.49

Budget Uses

Expenditure Budget	0002	4,021.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,893.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,893.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,127.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,021.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23.41

Budget Uses

Expenditure Budget	0002	23.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0341 Marion Elem

Submit ID: 0341-15076993

50 Debt Service Fund

Marion

Taxable Value		12,491,687.00
Adopted Budget	0001	33,200.00

Budget Uses

Expenditure Budget	0002	33,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	343.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	343.81
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,200.00
Jurisdiction Mills	999	2.66
Total Estimated Revenues to Fund Adopted Budget	0004	33,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/23/2012	06/30/2032	500,000.00	235,000.00	25,000.00	7,800.00	400.00
Total Bond Requirements							33,200.00
Total Debt Service Requirements						0002	33,200.00

Budget Report
FY 2024

15 Flathead

0341 Marion Elem

Submit ID: 0341-15076993

61 Building Reserve Fund

Adopted Budget		0001	95,258.69

Budget Uses

Expenditure Budget		0002	95,258.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	61,778.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	61,778.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,010.46
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,469.54	
District Tax Levy		1110	22,469.54
District Mills		999	1.80
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.80
Total Estimated Revenues to Fund Adopted Budget		0004	95,258.69

Budget Report
FY 2024

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-06193281

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 18	N/A	1,535,581

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannen Rohrich

(Signature) (Date)

Chairperson, School Trustees: Peggy Harrell

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-06193281

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	158,595.55	15,976.23	10%	10.07%	2,330.84	110,341.54	45,923.17	29.90
10 Transportation	48,000.00	0.00	20%	0.00%	0.00	17,214.12	30,785.88	20.05
11 Bus Depreciation Reserve	37,234.97	0.00	N/A	0.00%	35,234.97	0.00	2,000.00	1.30
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,000.00	5,200.00	20%	20.00%	4,505.02	21,494.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,272.55	0.00	N/A	0.00%	3,133.48	139.07	0.00	0.00
29 Flexibility	497.43	0.00	N/A	0.00%	497.43	0.00	0.00	0.00
61 Building Reserve	43,694.14	0.00	N/A	0.00%	26,494.14	12,789.49	4,410.51	2.87
Total of All Funds	317,294.64	21,176.23			72,195.88	161,979.20	83,119.56	54.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

27 Lincoln

Submit ID: 0530-06193281

0530 McCormick Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCCORMICK K-8 18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	74,840.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,530.34
D.	At Risk Student	(I-D)	4,375.17
E.	Indian Education For All	(I-E)	430.38
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	412.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,158.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	719.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,108.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	157,965.59
C.	Maximum Budget Limit	(II-C)	195,393.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	12,358.76
E.	Adopted Budget	(II-E)	170,324.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	146,236.79
H.	Maximum Budget Limit	(II-H)	180,730.16
I.	Highest Budget Without a Vote	(II-I)	158,595.55
J.	Highest Budget	(II-J)	180,730.16
K.	Highest Voted Amount	(II-K)	22,134.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	158,595.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,859.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		116.67
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	116.67	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,330.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,330.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,307.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		158,595.55
1.	BASE Budget Limit	(V-A1)	146,236.79	
2.	Over-BASE Budget	(V-A2)	12,358.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		74,840.94
1.	Direct State Aid Paid By State	(V-B1)	74,840.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,530.34
D.	At Risk Student	(V-D)		4,375.17
E.	Indian Education For All	(V-E)		430.38
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		412.02
H.	Special Education Allowable Cost Payment	(V-H)		2,158.94
I.	Remaining Fund Balance Available	(V-I)		2,330.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		148.95
1.	Actual Non-Levy Revenue	(V-J1)	148.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		57,774.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	24,209.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,564.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		146,236.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,358.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		12,358.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.05
1.	District Property Tax Levy Mills	(V-U1)	8.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-06193281

01 General Fund

Adopted Budget	0001	158,595.55

Budget Uses

Expenditure Budget	0002	158,595.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,330.84
Direct State Aid	3110	74,840.94
Quality Educator	3111	3,530.34
At Risk Student	3112	4,375.17
Indian Education For All	3113	430.38
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	2,158.94
Data For Achievement	3116	412.02
State - Guaranteed Tax Base Aid	3120	24,209.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	148.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,564.41		
Over-BASE Levy	1110(c)	12,358.76		
District Tax Levy			1110	45,923.17
Total Estimated Revenues to Fund Adopted Budget			0004	158,595.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,649.20
Contingency	0006	1,564.92
Over-Schedule	0011	30,785.88
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,607.06
State - On-Schedule Transportation Reimbursement	3210	8,607.06
District Tax Levy	1110	30,785.88
District Mills	999	20.05
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	37,234.97

Budget Uses

Expenditure Budget	0002	37,234.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,234.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,234.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,000.00
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	37,234.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 IC CE	2021	10,000.00	2,000.00	2,000.00	2,000.00
2001 International Diesel School Bus	2012	18,750.00	28,125.00	N/A	NA
Total					2,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,705.02
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	4,505.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,494.98
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,272.55

Budget Uses

Expenditure Budget	0002	3,272.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,133.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,133.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	139.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,272.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-06193281

29 Flexibility Fund

Adopted Budget	0001	497.43

Budget Uses

Expenditure Budget	0002	497.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	497.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	497.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	497.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-06193281

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

Submit ID: 0530-06193281

0530 McCormick Elem

61 Building Reserve Fund

Adopted Budget		0001	43,694.14

Budget Uses

Expenditure Budget		0002	43,694.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	26,494.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	26,494.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,789.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,410.51	
District Tax Levy		1110	4,410.51
District Mills		999	2.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.87
Total Estimated Revenues to Fund Adopted Budget		0004	43,694.14

Budget Report
FY 2024

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-32894571

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	6,724,474

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Anne Robertson

(Signature) (Date)

County Superintendent: Callie Rech

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-32894571

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	115,498.87	11,549.89	10%	10.00%	4.30	53,526.07	61,968.50	9.21
10 Transportation	2,291.09	0.00	20%	0.00%	2,291.09	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,500.00	3,100.00	20%	20.00%	2,971.46	12,528.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	204.33	0.00	N/A	0.00%	117.73	86.60	0.00	0.00
29 Flexibility	7,443.96	0.00	N/A	0.00%	7,443.96	0.00	0.00	0.00
61 Building Reserve	43,675.49	0.00	N/A	0.00%	43,675.49	0.00	0.00	0.00
Total of All Funds	184,613.74	14,649.89			56,504.03	66,141.21	61,968.50	9.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-32894571

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCLEOD K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	255.61
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	925.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	308.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	88,687.50
C.	Maximum Budget Limit	(II-C)	110,105.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,436.55
E.	Adopted Budget	(II-E)	114,124.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	91,064.25
H.	Maximum Budget Limit	(II-H)	113,049.33
I.	Highest Budget Without a Vote	(II-I)	115,498.87
J.	Highest Budget	(II-J)	115,498.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	115,498.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,549.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4.30
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4.30	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,554.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		115,498.87
1.	BASE Budget Limit	(V-A1)	91,064.25	
2.	Over-BASE Budget	(V-A2)	24,434.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		255.61
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		925.26
I.	Remaining Fund Balance Available	(V-I)		4.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		452.49
1.	Actual Non-Levy Revenue	(V-J1)	452.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,533.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,533.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		91,064.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		24,434.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		24,434.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.63
1.	District Property Tax Levy Mills	(V-U1)	3.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		9.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-32894571

01 General Fund

Adopted Budget	0001	115,498.87

Budget Uses

Expenditure Budget	0002	115,498.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4.30
Direct State Aid	3110	47,482.31
Quality Educator	3111	3,566.00
At Risk Student	3112	255.61
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	925.26
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	452.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,533.88		
Over-BASE Levy	1110(c)	24,434.62		
District Tax Levy			1110	61,968.50
Total Estimated Revenues to Fund Adopted Budget			0004	115,498.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,291.09

Budget Uses

Expenditure Budget	0002	2,291.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,291.09
Fund Balance for Budget	TFS48	2,291.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,291.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,291.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,500.00

Budget Uses

Expenditure Budget	0002	15,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,071.46
Operating Reserve	0961	3,100.00
Unreserved Fund Balance Reappropriated	0970	2,971.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,528.54
Total Estimated Revenues to Fund Adopted Budget	0004	15,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	204.33

Budget Uses

Expenditure Budget	0002	204.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	204.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,443.96

Budget Uses

Expenditure Budget	0002	7,443.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,443.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,443.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,443.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-32894571

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	43,675.49

Budget Uses

Expenditure Budget	0002	43,675.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,675.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,675.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,675.49

Budget Report
FY 2024

46 Sheridan

Submit ID: 0822-19255320

0822 Medicine Lake K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	61	*	27	4,149,923

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Alexi Roeder

(Signature) (Date)

Chairperson, School Trustees: Josh Johnson

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

46 Sheridan

Submit ID: 0822-19255320

0822 Medicine Lake K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,411,159.35	124,159.41	10%	8.80%	0.00	861,793.01	549,366.34	132.36
10 Transportation	250,000.00	50,000.00	20%	20.00%	751.34	93,316.00	155,932.66	37.57
11 Bus Depreciation Reserve	425,880.82	0.00	N/A	0.00%	424,880.82	1,000.00	0.00	0.00
13 Tuition	105,200.00		N/A		33,310.06	200.00	71,689.94	17.28
14 Retirement	270,250.00	54,050.00	20%	20.00%	47,332.93	222,917.07		
17 Adult Education	108,304.24	0.00	35%	0.00%	108,304.24	3,000.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	275,825.08	0.00	N/A	0.00%	244,841.79	5,983.29	25,000.00	6.02
29 Flexibility	386,871.31	0.00	N/A	0.00%	114,871.31	272,000.00	0.00	0.00
61 Building Reserve	500,532.60	0.00	N/A	0.00%	410,742.60	19,790.00	70,000.00	16.87
Total of All Funds	3,734,023.40	228,209.41			1,385,035.09	1,479,999.37	871,988.94	210.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0822-19255320

0822 Medicine Lake K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MEDICINE LAKE K-6	48
M1	MEDICINE LAKE 7-8	13
H1	MEDICINE LAKE HS 9-12	27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	501,661.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,087.10
D.	At Risk Student	(I-D)	3,071.87
E.	Indian Education For All	(I-E)	2,104.08
F.	American Indian Achievement Gap	(I-F)	3,055.00
G.	Data For Achievement	(I-G)	2,014.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,716.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,471.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,628.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,220.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	985,946.22
C.	Maximum Budget Limit	(II-C)	1,225,036.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	410,975.94
E.	Adopted Budget	(II-E)	1,396,922.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,033,952.42
H.	Maximum Budget Limit	(II-H)	1,288,522.37
I.	Highest Budget Without a Vote	(II-I)	1,411,159.35
J.	Highest Budget	(II-J)	1,411,159.35
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,411,159.35

Budget Report
FY 2024

46 Sheridan

Submit ID: 0822-19255320

0822 Medicine Lake K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		124,159.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		124,159.41

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	32,016.72	13,699.43	45,716.15
B.	Special Education RSBG to Coop	3,135.40	1,336.40	4,471.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,060.85	6,014.33	20,075.18

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	395,559.40	211,504.50	607,063.90
		567,298.40	554,987.50	1,122,285.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	200,256.34	195,910.59	396,166.92
H.	Special Education in BASE@40%	14,060.85	6,014.33	20,075.18
I.	Subsidized BASE Amount	214,317.19	201,924.92	416,242.10
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,411,159.35
1.	BASE Budget Limit	(V-A1)	1,033,952.42	
2.	Over-BASE Budget	(V-A2)	377,206.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		501,661.80
1.	Direct State Aid Paid By State	(V-B1)	501,661.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,087.10
D.	At Risk Student	(V-D)		3,071.87
E.	Indian Education For All	(V-E)		2,104.08
F.	American Indian Achievement Gap	(V-F)		3,055.00
G.	Data For Achievement	(V-G)		2,014.32

H.	Special Education Allowable Cost Payment	(V-H)		45,716.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,133.93
1.	Actual Non-Levy Revenue	(V-J1)	5,895.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	49,238.40	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		361,108.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	188,948.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	172,159.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,033,952.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		377,206.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		377,206.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.17
T.	BASE Mills - High School	(V-T)		14.30
U.	Over-BASE Mills	(V-U)		90.89
1.	District Property Tax Levy Mills	(V-U1)	90.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		132.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

46 Sheridan

Submit ID: 0822-19255320

0822 Medicine Lake K-12 Schools

01 General Fund

Adopted Budget	0001	1,411,159.35

Budget Uses

Expenditure Budget	0002	1,411,159.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	501,661.80
Quality Educator	3111	60,087.10
At Risk Student	3112	3,071.87
Indian Education For All	3113	2,104.08
American Indian Achievement Gap	3114	3,055.00
State Special Education Allowable Cost Payment to Districts	3115	45,716.15
Data For Achievement	3116	2,014.32
State - Guaranteed Tax Base Aid	3120	188,948.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	1.91
Interest Earnings	1510	5,404.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	489.55
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	49,238.40
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	172,159.41		
Over-BASE Levy	1110(c)	377,206.93		
District Tax Levy			1110	549,366.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,411,159.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,816.00
Contingency	0006	8,400.00
Over-Schedule	0011	156,784.00
Fund Balance for Budget	TFS48	50,751.34
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	751.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,608.00
State - On-Schedule Transportation Reimbursement	3210	46,608.00
District Tax Levy	1110	155,932.66
District Mills	999	37.57
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0822-19255320

0822 Medicine Lake K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	425,880.82

Budget Uses

Expenditure Budget	0002	425,880.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	424,880.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	424,880.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	425,880.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition Max	2023	71,659.00	0.00	14,331.80	0.00
2023 Ford Expedition Max	2023	75,544.00	0.00	15,108.80	0.00
2023 IH - 4DRBUC8P1PB273006	2023	91,500.00	18,300.00	18,300.00	0.00
2023 IH - 4DRBUC8PXPB273005	2023	91,800.00	18,360.00	18,360.00	0.00
2018 IH - 4DRBUC8P3JB578580	2017	96,000.00	38,120.00	19,200.00	0.00
2016 IH - 4DRBUAAP4GB749876	2015	94,605.00	37,841.00	18,921.00	0.00
2014 IH - 4DRBUAAP5EB760477	2013	95,570.00	43,228.00	19,114.00	0.00
2012 IH 4DRBUAAPXCB545772	2011	93,650.00	42,460.00	18,730.00	0.00
2008 IH 4DRBUAAP48B658771	2008	71,690.00	33,676.00	14,338.00	0.00
2005 IH 4DRBXAAR65A984467	2005	123,900.00	73,145.00	24,780.00	0.00
2002 IH - 4DRBRAAM82B945514	2002	59,200.00	56,671.40	11,840.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	105,200.00

Budget Uses

Expenditure Budget	0002	105,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,310.06
Unreserved Fund Balance Reappropriated	0970	33,310.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	71,689.94
District Mills	999	17.28
Total Estimated Revenues to Fund Adopted Budget	0004	105,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	270,250.00

Budget Uses

Expenditure Budget	0002	270,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,382.93
Operating Reserve	0961	54,050.00
Unreserved Fund Balance Reappropriated	0970	47,332.93

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	220,917.07
Total Estimated Revenues to Fund Adopted Budget	0004	270,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	108,304.24

Budget Uses

Expenditure Budget	0002	108,304.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,304.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,304.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	108,304.24
Estimated Revenues Exceeding Adopted Budget	0004a	3,000.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	275,825.08

Budget Uses

Expenditure Budget	0002	275,825.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	244,841.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	244,841.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	983.29
District Tax Levy	1110	25,000.00
District Mills	999	6.02
Total Estimated Revenues to Fund Adopted Budget	0004	275,825.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	386,871.31

Budget Uses

Expenditure Budget	0002	386,871.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,871.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,871.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	271,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	386,871.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0822-19255320

0822 Medicine Lake K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	500,532.60

Budget Uses

Expenditure Budget	0002	500,532.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	410,742.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	410,742.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,790.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	70,000.00
District Mills		999	16.87
Building Reserve Voted Mills		0134	12.05
Building Reserve Permissive Mills		0135	4.82
Total Estimated Revenues to Fund Adopted Budget		0004	500,532.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	50,000.00	1	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2024

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66177063

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	684,096

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kathy Chatriand

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66177063

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	133,933.24	13,936.01	10%	10.41%	751.05	69,323.97	63,858.22	93.34
10 Transportation	306.46	61.29	20%	20.00%	245.17	61.29	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	9,507.29	10,492.71		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	730.10	0.00	N/A	0.00%	647.26	82.84	0.00	0.00
29 Flexibility	4,983.77	0.00	N/A	0.00%	4,983.77	0.00	0.00	0.00
61 Building Reserve	45,842.59	0.00	N/A	0.00%	30,072.59	12,616.00	3,154.00	4.61
Total of All Funds	205,796.16	17,997.30			46,207.13	92,576.81	67,012.22	97.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66177063

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELROSE K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,745.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	789.91
E.	Indian Education For All	(I-E)	167.37
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	160.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,600.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	257.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	735.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	87,501.03
C.	Maximum Budget Limit	(II-C)	107,727.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	45,247.10
E.	Adopted Budget	(II-E)	132,748.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	87,109.05
H.	Maximum Budget Limit	(II-H)	108,244.03
I.	Highest Budget Without a Vote	(II-I)	133,933.24
J.	Highest Budget	(II-J)	133,933.24
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	133,933.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,393.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		542.69
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	542.69	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		751.05
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	751.05	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,687.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		133,933.24
1.	BASE Budget Limit	(V-A1)	87,109.05	
2.	Over-BASE Budget	(V-A2)	46,824.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,745.95
1.	Direct State Aid Paid By State	(V-B1)	44,745.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		789.91
E.	Indian Education For All	(V-E)		167.37
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		160.23
H.	Special Education Allowable Cost Payment	(V-H)		1,600.36
I.	Remaining Fund Balance Available	(V-I)		751.05
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,328.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	18,294.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,034.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		87,109.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,824.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,824.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.45
1.	District Property Tax Levy Mills	(V-U1)	68.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66177063

01 General Fund

Adopted Budget	0001	133,933.24

Budget Uses

Expenditure Budget	0002	133,933.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	751.05
Direct State Aid	3110	44,745.95
Quality Educator	3111	3,566.00
At Risk Student	3112	789.91
Indian Education For All	3113	167.37
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,600.36
Data For Achievement	3116	160.23
State - Guaranteed Tax Base Aid	3120	18,294.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,034.03		
Over-BASE Levy	1110(c)	46,824.19		
District Tax Levy			1110	63,858.22
Total Estimated Revenues to Fund Adopted Budget			0004	133,933.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	306.46

Budget Uses

Expenditure Budget	0002	306.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	206.46
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	306.46
Operating Reserve	0961	61.29
Unreserved Fund Balance Reappropriated	0970	245.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	61.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	306.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66177063

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,507.29
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	9,507.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,492.71
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	730.10

Budget Uses

Expenditure Budget	0002	730.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	647.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	647.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	730.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,983.77

Budget Uses

Expenditure Budget	0002	4,983.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,983.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,983.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,983.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-66177063

61 Building Reserve Fund

Adopted Budget		0001	45,842.59

Budget Uses

Expenditure Budget		0002	45,842.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	30,072.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	30,072.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,616.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,154.00	
District Tax Levy		1110	3,154.00
District Mills		999	4.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.61
Total Estimated Revenues to Fund Adopted Budget		0004	45,842.59

Budget Report
FY 2024

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-28437581

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	N/A	2,004,453

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	42	N/A	1,253,534
Non-located - 44 Rosebud	4	N/A	750,919

The final budget is approved as set forth in this document.

Certification

District Clerk: Justina Marshall

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-28437581

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	514,121.21	52,023.95	10%	10.12%	59,816.50	417,657.59	38,565.63	19.23
10 Transportation	85,000.00	17,000.00	20%	20.00%	5,638.76	30,746.78	48,614.46	24.25
11 Bus Depreciation Reserve	140,264.60	0.00	N/A	0.00%	106,252.03	0.00	34,012.57	16.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	72,000.00	12,507.72	20%	17.37%	0.00	72,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,348.66	0.00	N/A	0.00%	0.00	395.66	9,953.00	4.97
29 Flexibility	129,322.54	0.00	N/A	0.00%	54,322.54	75,000.00	0.00	0.00
61 Building Reserve	20,057.79	50,831.86	N/A	253.43%	0.00	15,052.79	5,005.00	2.50
Total of All Funds	971,114.80	132,363.53			226,029.83	610,852.82	136,150.66	67.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-28437581

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MELSTONE K-6	34
M1	MELSTONE 7-8	12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	211,813.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,239.10
D.	At Risk Student	(I-D)	2,216.30
E.	Indian Education For All	(I-E)	1,099.86
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,052.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,093.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,364.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,572.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	403,523.49
C.	Maximum Budget Limit	(II-C)	499,075.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	36,980.90
E.	Adopted Budget	(II-E)	490,504.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	416,039.72
H.	Maximum Budget Limit	(II-H)	514,121.21
I.	Highest Budget Without a Vote	(II-I)	514,121.21
J.	Highest Budget	(II-J)	514,121.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	514,121.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,412.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		611.83
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	611.83	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		59,816.50
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	59,816.50	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,840.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		514,121.21
1.	BASE Budget Limit	(V-A1)	416,039.72	
2.	Over-BASE Budget	(V-A2)	98,081.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		211,813.54
1.	Direct State Aid Paid By State	(V-B1)	211,813.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,239.10
D.	At Risk Student	(V-D)		2,216.30
E.	Indian Education For All	(V-E)		1,099.86
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,052.94
H.	Special Education Allowable Cost Payment	(V-H)		7,093.66
I.	Remaining Fund Balance Available	(V-I)		59,816.50
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,982.63
1.	Actual Non-Levy Revenue	(V-J1)	3,982.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		107,255.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	68,689.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,565.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		416,039.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		100,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	100,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		100,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-28437581

01 General Fund

Adopted Budget	0001	514,121.21

Budget Uses

Expenditure Budget	0002	514,121.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	59,816.50
Direct State Aid	3110	211,813.54
Quality Educator	3111	21,239.10
At Risk Student	3112	2,216.30
Indian Education For All	3113	1,099.86
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	7,093.66
Data For Achievement	3116	1,052.94
State - Guaranteed Tax Base Aid	3120	68,689.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,249.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,733.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	100,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	38,565.63	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	38,565.63
Total Estimated Revenues to Fund Adopted Budget		0004	514,121.21
Estimated Revenues Exceeding Adopted Budget		0004a	1,918.51

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,951.62
Contingency	0006	2,795.16
Over-Schedule	0011	54,253.22
Fund Balance for Budget	TFS48	22,638.76
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	5,638.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,373.39
State - On-Schedule Transportation Reimbursement	3210	15,373.39
District Tax Levy	1110	48,614.46
District Mills	999	24.25
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	140,264.60

Budget Uses

Expenditure Budget	0002	140,264.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,252.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,252.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,012.57
District Mills	999	16.97
Total Estimated Revenues to Fund Adopted Budget	0004	140,264.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird Yellow Activity Bus	2019	56,450.00	0.00	11,290.00	11,290.00
2008 White Coach Bus	2018	38,500.00	0.00	7,700.00	7,700.00
2014 54 Passenger International #3648	2014	28,713.43	7,671.35	5,742.69	5,742.69
2014 64 Pass. International #2060	2013	46,399.38	9,279.88	9,279.88	9,279.88
Total					34,012.57

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	72,000.00

Budget Uses

Expenditure Budget	0002	72,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,507.72
Operating Reserve	0961	12,507.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	72,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,348.66

Budget Uses

Expenditure Budget	0002	10,348.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	395.66
District Tax Levy	1110	9,953.00
District Mills	999	4.97
Total Estimated Revenues to Fund Adopted Budget	0004	10,348.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	129,322.54

Budget Uses

Expenditure Budget	0002	129,322.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,322.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,322.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	75,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	129,322.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-28437581

61 Building Reserve Fund

Adopted Budget		0001	20,057.79

Budget Uses

Expenditure Budget		0002	20,057.79
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,831.86
Operating Reserve		0961	50,831.86
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,052.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,005.00	
District Tax Levy		1110	5,005.00
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	20,057.79

Budget Report
FY 2024

33 Musselshell

0608 Melstone H S

Submit ID: 0608-70164826

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	35	812,355

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	N/A	34	620,976
Non-located - 44 Rosebud	N/A	1	191,379

The final budget is approved as set forth in this document.

Certification

District Clerk: Justina Marshall

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

33 Musselshell

0608 Melstone H S

Submit ID: 0608-70164826

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	614,684.21	61,904.95	10%	10.07%	35,351.25	534,425.44	44,907.52	55.23
10 Transportation	85,000.00	17,000.00	20%	20.00%	17,375.70	32,977.89	34,646.41	42.65
11 Bus Depreciation Reserve	95,592.23	0.00	N/A	0.00%	51,175.76	0.00	44,416.47	54.68
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	64,000.00	9,236.90	20%	14.43%	0.00	64,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,448.76	1,326.19	N/A	12.69%	0.00	495.76	9,953.00	12.25
29 Flexibility	53,819.23	0.00	N/A	0.00%	23,819.23	30,000.00	0.00	0.00
61 Building Reserve	50,812.73	0.00	N/A	0.00%	32,182.73	14,904.00	3,726.00	4.59
Total of All Funds	974,357.16	89,468.04			159,904.67	676,803.09	137,649.40	169.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

33 Musselshell

0608 Melstone H S

Submit ID: 0608-70164826

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MELSTONE HS 9-12 35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	276,060.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,798.90
D.	At Risk Student	(I-D)	2,282.44
E.	Indian Education For All	(I-E)	836.85
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	801.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,397.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,799.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,098.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	499,920.21
C.	Maximum Budget Limit	(II-C)	620,924.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,385.57
E.	Adopted Budget	(II-E)	573,305.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	521,298.63
H.	Maximum Budget Limit	(II-H)	647,334.45
I.	Highest Budget Without a Vote	(II-I)	614,684.21
J.	Highest Budget	(II-J)	647,334.45
K.	Highest Voted Amount	(II-K)	32,650.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	614,684.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,468.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		436.53
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	436.53	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		35,351.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	35,351.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,256.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		614,684.21
1.	BASE Budget Limit	(V-A1)	521,298.63	
2.	Over-BASE Budget	(V-A2)	93,385.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		276,060.72
1.	Direct State Aid Paid By State	(V-B1)	276,060.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,798.90
D.	At Risk Student	(V-D)		2,282.44
E.	Indian Education For All	(V-E)		836.85
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		801.15
H.	Special Education Allowable Cost Payment	(V-H)		5,397.35
I.	Remaining Fund Balance Available	(V-I)		35,351.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,068.29
1.	Actual Non-Levy Revenue	(V-J1)	3,068.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		182,466.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	170,944.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	11,521.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		521,298.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		60,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	60,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,385.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		93,385.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.13
U.	Over-BASE Mills	(V-U)		41.10
1.	District Property Tax Levy Mills	(V-U1)	41.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

33 Musselshell

0608 Melstone H S

Submit ID: 0608-70164826

01 General Fund

Adopted Budget	0001	614,684.21

Budget Uses

Expenditure Budget	0002	614,684.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	35,351.25
Direct State Aid	3110	276,060.72
Quality Educator	3111	14,798.90
At Risk Student	3112	2,282.44
Indian Education For All	3113	836.85
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	5,397.35
Data For Achievement	3116	801.15
State - Guaranteed Tax Base Aid	3120	170,944.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,489.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	578.47
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	60,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	11,521.94	
Over-BASE Levy	1110(c)	33,385.58	
District Tax Levy		1110	44,907.52
Total Estimated Revenues to Fund Adopted Budget		0004	614,684.21
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,979.90
Contingency	0006	2,997.99
Over-Schedule	0011	52,022.11
Fund Balance for Budget	TFS48	34,375.70
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	17,375.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,488.94
State - On-Schedule Transportation Reimbursement	3210	16,488.95
District Tax Levy	1110	34,646.41
District Mills	999	42.65
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	95,592.23

Budget Uses

Expenditure Budget	0002	95,592.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,175.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,175.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	44,416.47
District Mills	999	54.68
Total Estimated Revenues to Fund Adopted Budget	0004	95,592.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Ford Transit Van	2022	32,022.00	0.00	6,404.40	6,404.40
Bluebird New Activity	2020	56,450.00	0.00	11,290.00	11,290.00
Expedition	2019	19,997.50	0.00	3,999.50	3,999.50
2008 White Coach Bus	2018	115,500.00	0.00	23,100.00	7,700.00
2014 54 Passenger International #3648	2014	28,713.43	8,614.04	5,742.69	5,742.69
2014 64 Pass. International #2060	2013	46,399.38	13,919.82	9,279.88	9,279.88
Total					44,416.47

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	64,000.00

Budget Uses

Expenditure Budget	0002	64,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,236.90
Operating Reserve	0961	9,236.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	64,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,448.76

Budget Uses

Expenditure Budget	0002	10,448.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,326.19
Operating Reserve	0961	1,326.19
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	495.76
District Tax Levy	1110	9,953.00
District Mills	999	12.25
Total Estimated Revenues to Fund Adopted Budget	0004	10,448.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

0608 Melstone H S

Submit ID: 0608-70164826

29 Flexibility Fund

Adopted Budget	0001	53,819.23

Budget Uses

Expenditure Budget	0002	53,819.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,819.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,819.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,819.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

0608 Melstone H S

Submit ID: 0608-70164826

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

0608 Melstone H S

Submit ID: 0608-70164826

61 Building Reserve Fund

Adopted Budget		0001	50,812.73

Budget Uses

Expenditure Budget		0002	50,812.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,182.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,182.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,904.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,726.00	
District Tax Levy		1110	3,726.00
District Mills		999	4.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.59
Total Estimated Revenues to Fund Adopted Budget		0004	50,812.73

Budget Report
FY 2024

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-87558149

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	33	N/A	1,905,992

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Ky Hanson

(Signature) (Date)

County Superintendent: Callie Rech

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-87558149

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	275,602.81	24,830.39	10%	9.01%	0.00	177,752.99	97,849.82	51.33
10 Transportation	8,824.11	0.00	20%	0.00%	8,824.11	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	5,674.59	29,325.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	518.08	0.00	N/A	0.00%	300.47	217.61	0.00	0.00
29 Flexibility	1,441.50	0.00	N/A	0.00%	1,441.50	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	321,386.50	31,830.39			16,240.67	207,296.01	97,849.82	51.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-87558149

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELVILLE K-8 33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	115,862.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	1,419.62
E.	Indian Education For All	(I-E)	789.03
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	755.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,088.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,696.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,537.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	229,950.72
C.	Maximum Budget Limit	(II-C)	286,644.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,778.29
E.	Adopted Budget	(II-E)	276,729.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	228,824.52
H.	Maximum Budget Limit	(II-H)	284,735.48
I.	Highest Budget Without a Vote	(II-I)	275,602.81
J.	Highest Budget	(II-J)	284,735.48
K.	Highest Voted Amount	(II-K)	9,132.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	275,602.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,830.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,830.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		275,602.81
1.	BASE Budget Limit	(V-A1)	228,824.52	
2.	Over-BASE Budget	(V-A2)	46,778.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		115,862.13
1.	Direct State Aid Paid By State	(V-B1)	115,862.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		1,419.62
E.	Indian Education For All	(V-E)		789.03
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		755.37
H.	Special Education Allowable Cost Payment	(V-H)		5,088.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,963.68
1.	Actual Non-Levy Revenue	(V-J1)	1,963.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		92,247.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	41,176.23	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,071.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		228,824.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,778.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,778.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.79
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.54
1.	District Property Tax Levy Mills	(V-U1)	24.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-87558149

01 General Fund

Adopted Budget	0001	275,602.81

Budget Uses

Expenditure Budget	0002	275,602.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	115,862.13
Quality Educator	3111	10,698.00
At Risk Student	3112	1,419.62
Indian Education For All	3113	789.03
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,088.93
Data For Achievement	3116	755.37
State - Guaranteed Tax Base Aid	3120	41,176.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,963.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,071.53		
Over-BASE Levy	1110(c)	46,778.29		
District Tax Levy			1110	97,849.82
Total Estimated Revenues to Fund Adopted Budget			0004	275,602.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	8,824.11

Budget Uses

Expenditure Budget	0002	8,824.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	8,824.11
Fund Balance for Budget	TFS48	8,824.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,824.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,824.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-87558149

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,674.59
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	5,674.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,325.41
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	518.08

Budget Uses

Expenditure Budget	0002	518.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	300.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	300.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	217.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	518.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,441.50

Budget Uses

Expenditure Budget	0002	1,441.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,441.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,441.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,441.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-87558149

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-87558149

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

37 Pondera

0684 Miami Elem

Submit ID: 0684-61517914

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	37	N/A	399,138

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Charity Ginther

(Signature) (Date)

Chairperson, School Trustees: Don Broesder

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

37 Pondera

0684 Miami Elem

Submit ID: 0684-61517914

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	254,979.87	25,510.82	10%	10.01%	11,313.78	226,823.85	16,842.24	42.16
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	5,611.46	19,388.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	833.79	0.00	N/A	0.00%	596.38	237.41	0.00	0.00
29 Flexibility	9,595.75	0.00	N/A	0.00%	9,595.75	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	290,409.41	30,510.82			27,117.37	246,449.80	16,842.24	42.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

37 Pondera

0684 Miami Elem

Submit ID: 0684-61517914

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MIAMI 1-8 37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	126,797.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,698.00
D.	At Risk Student	(I-D)	1,532.67
E.	Indian Education For All	(I-E)	884.67
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	846.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,705.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,901.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,761.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	221,222.98
C.	Maximum Budget Limit	(II-C)	275,931.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,337.76
E.	Adopted Budget	(II-E)	226,560.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	249,642.11
H.	Maximum Budget Limit	(II-H)	310,939.41
I.	Highest Budget Without a Vote	(II-I)	254,979.87
J.	Highest Budget	(II-J)	310,939.41
K.	Highest Voted Amount	(II-K)	55,959.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	254,979.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		25,497.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		12.83
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12.83	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,313.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,313.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		36,824.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		254,979.87
1.	BASE Budget Limit	(V-A1)	249,642.11	
2.	Over-BASE Budget	(V-A2)	5,337.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		126,797.72
1.	Direct State Aid Paid By State	(V-B1)	126,797.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,698.00
D.	At Risk Student	(V-D)		1,532.67
E.	Indian Education For All	(V-E)		884.67
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		846.93
H.	Special Education Allowable Cost Payment	(V-H)		5,705.77
I.	Remaining Fund Balance Available	(V-I)		11,313.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		868.90
1.	Actual Non-Levy Revenue	(V-J1)	868.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		90,993.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	79,489.19	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	11,504.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		249,642.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,337.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,337.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.79
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.37
1.	District Property Tax Levy Mills	(V-U1)	13.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

37 Pondera

0684 Miami Elem

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01 General Fund

Adopted Budget	0001	254,979.87

Budget Uses

Expenditure Budget	0002	254,979.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,313.78
Direct State Aid	3110	126,797.72
Quality Educator	3111	10,698.00
At Risk Student	3112	1,532.67
Indian Education For All	3113	884.67
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,705.77
Data For Achievement	3116	846.93
State - Guaranteed Tax Base Aid	3120	79,489.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	620.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	248.35
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	11,504.48		
Over-BASE Levy	1110(c)	5,337.76		
District Tax Levy			1110	16,842.24
Total Estimated Revenues to Fund Adopted Budget			0004	254,979.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,611.46
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	5,611.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,388.54
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	833.79

Budget Uses

Expenditure Budget	0002	833.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	596.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	596.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	237.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	833.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,595.75

Budget Uses

Expenditure Budget	0002	9,595.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,595.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,595.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,595.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0684 Miami Elem

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 985	N/A	15,464,920

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Ren Gardner

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,579,118.23	771,027.87	10%	10.17%	0.00	5,634,003.69	1,945,114.54	125.78
10 Transportation	82,780.00	16,556.00	20%	20.00%	9,193.67	21,351.55	52,234.78	3.38
11 Bus Depreciation Reserve	166,697.43	0.00	N/A	0.00%	126,437.38	750.00	39,510.05	2.55
13 Tuition	162,558.37		N/A		12,558.37	0.00	150,000.00	9.70
14 Retirement	1,250,000.00	250,000.00	20%	20.00%	251,106.77	998,893.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	185,414.07	40,000.00	N/A	21.57%	139,625.38	5,788.69	40,000.00	2.59
29 Flexibility	31,105.36	0.00	N/A	0.00%	31,105.36	0.00	0.00	0.00
61 Building Reserve	675,777.99	0.00	N/A	0.00%	451,327.99	89,082.97	135,367.03	8.76
Total of All Funds	10,133,451.45	1,077,583.87			1,021,354.92	6,749,870.13	2,362,226.40	152.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MILES CITY K-6	737 *
M1	MILES CITY 7-8	248 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,956,256.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	289,719.67
D.	At Risk Student	(I-D)	45,219.67
E.	Indian Education For All	(I-E)	23,551.35
F.	American Indian Achievement Gap	(I-F)	10,340.00
G.	Data For Achievement	(I-G)	22,546.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	289,071.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	67,298.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	995
B.	BASE Budget Limit	(II-B)	6,054,223.15
C.	Maximum Budget Limit	(II-C)	7,545,362.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,491,139.38
E.	Adopted Budget	(II-E)	7,545,362.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,086,916.64
H.	Maximum Budget Limit	(II-H)	7,583,069.22
I.	Highest Budget Without a Vote	(II-I)	7,579,118.23
J.	Highest Budget	(II-J)	7,601,769.91
K.	Highest Voted Amount	(II-K)	22,651.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,579,118.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		757,911.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		13,116.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	13,116.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		771,027.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,579,118.23
1.	BASE Budget Limit	(V-A1)	6,086,916.64	
2.	Over-BASE Budget	(V-A2)	1,492,201.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,956,256.76
1.	Direct State Aid Paid By State	(V-B1)	2,956,256.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		289,719.67
D.	At Risk Student	(V-D)		45,219.67
E.	Indian Education For All	(V-E)		23,551.35
F.	American Indian Achievement Gap	(V-F)		10,340.00
G.	Data For Achievement	(V-G)		22,546.65
H.	Special Education Allowable Cost Payment	(V-H)		289,071.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,140.13
1.	Actual Non-Levy Revenue	(V-J1)	26,140.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,424,071.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,971,158.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	452,912.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,086,916.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,492,201.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,492,201.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		96.49
1.	District Property Tax Levy Mills	(V-U1)	96.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

01 General Fund

Adopted Budget	0001	7,579,118.23

Budget Uses

Expenditure Budget	0002	7,579,118.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,956,256.76
Quality Educator	3111	289,719.67
At Risk Student	3112	45,219.67
Indian Education For All	3113	23,551.35
American Indian Achievement Gap	3114	10,340.00
State Special Education Allowable Cost Payment to Districts	3115	289,071.04
Data For Achievement	3116	22,546.65
State - Guaranteed Tax Base Aid	3120	1,971,158.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,004.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	136.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	452,912.95		
Over-BASE Levy	1110(c)	1,492,201.59		
District Tax Levy			1110	1,945,114.54
Total Estimated Revenues to Fund Adopted Budget			0004	7,579,118.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	82,780.00

Budget Uses

Expenditure Budget	0002	82,780.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,410.50
Contingency	0006	1,941.05
Over-Schedule	0011	61,428.45
Fund Balance for Budget	TFS48	25,749.67
Operating Reserve	0961	16,556.00
Unreserved Fund Balance Reappropriated	0970	9,193.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,675.77
State - On-Schedule Transportation Reimbursement	3210	10,675.78
District Tax Levy	1110	52,234.78
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	82,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	166,697.43

Budget Uses

Expenditure Budget	0002	166,697.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,437.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,437.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,510.05
District Mills	999	2.55
Total Estimated Revenues to Fund Adopted Budget	0004	166,697.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	57,220.00	0.00	11,444.00	11,444.00
2022 INTEGRATED CE S BUS	2021	80,730.26	32,292.10	16,146.05	16,146.05
ACT. BUS 2006 MCI	2017	55,500.00	66,600.00	11,100.00	11,100.00
2015 THOMAS BUILT BUS	2016	8,200.00	11,480.00	1,640.00	820.00
ACT. BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	24,000.00	36,000.00	N/A	NA
BUS - 1995 INTL.	2002	21,000.00	31,500.00	N/A	NA
Bus D-1988 MCI	1998	15,000.00	22,500.00	N/A	NA
Total					39,510.05

13 Tuition Fund

Adopted Budget	0001	162,558.37

Budget Uses

Expenditure Budget	0002	162,558.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,558.37
Unreserved Fund Balance Reappropriated	0970	12,558.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,000.00
District Mills	999	9.70
Total Estimated Revenues to Fund Adopted Budget	0004	162,558.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

14 Retirement Fund

Adopted Budget	0001	1,250,000.00

Budget Uses

Expenditure Budget	0002	1,250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	501,106.77
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	251,106.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	998,893.23
Total Estimated Revenues to Fund Adopted Budget	0004	1,250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

28 Technology Fund

Adopted Budget	0001	185,414.07

Budget Uses

Expenditure Budget	0002	185,414.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179,625.38
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	139,625.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,788.69
District Tax Levy	1110	40,000.00
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	185,414.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

29 Flexibility Fund

Adopted Budget	0001	31,105.36

Budget Uses

Expenditure Budget	0002	31,105.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,105.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,105.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,105.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0172 Miles City Elem

Submit ID: 0172-91049744

61 Building Reserve Fund

Adopted Budget	0001	675,777.99

Budget Uses

Expenditure Budget	0002	675,777.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	451,327.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	451,327.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	89,082.97
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	35,367.03	
District Tax Levy		1110	135,367.03
District Mills		999	8.76
Building Reserve Voted Mills		0134	6.47
Building Reserve Permissive Mills		0135	2.29
Total Estimated Revenues to Fund Adopted Budget		0004	675,777.99

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	1,000,000.00	10	612	200,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2024

32 Missoula

0583 Missoula Elem

Submit ID: 0583-90898466

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,469	N/A	180,088,744

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0583 Missoula Elem

Submit ID: 0583-90898466

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	43,181,480.02	1,825,825.47	10%	4.23%	0.00	29,387,327.05	13,794,152.97	76.61
10 Transportation	5,954,701.00	0.00	20%	0.00%	0.32	445,000.00	5,509,700.68	30.59
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,297,534.00		N/A		13,441.00	0.00	1,284,093.00	7.13
14 Retirement	6,291,130.00	1,000,000.00	20%	15.90%	16,230.67	6,274,899.33		
17 Adult Education	178,078.00	59,981.79	35%	33.68%	107,434.00	4,500.00	66,144.00	0.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,396,914.75	0.00	N/A	0.00%	514,190.26	32,724.49	850,000.00	4.72
29 Flexibility	106,209.20	0.00	N/A	0.00%	31,606.16	74,603.04	0.00	0.00
61 Building Reserve	3,189,836.92	0.00	N/A	0.00%	1,860,816.92	262,627.00	1,066,393.00	5.92
Total of All Funds	61,595,883.89	2,885,807.26			2,543,719.33	36,481,680.91	22,570,483.65	125.34

50 Debt Service **Tax Jurisdiction**								
BE	6,422,100.00	0.00	20-9-438	0.00%	133,418.60	0.00	6,288,681.40	34.92

Budget Report
FY 2024

32 Missoula

0583 Missoula Elem

Submit ID: 0583-90898466

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MISSOULA K-6	4,262 *
M1	MISSOULA 7-8	1,207 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,737,289.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,675,734.72
D.	At Risk Student	(I-D)	192,862.32
E.	Indian Education For All	(I-E)	130,763.79
F.	American Indian Achievement Gap	(I-F)	84,600.00
G.	Data For Achievement	(I-G)	125,185.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,882,934.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	302,080.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,582
B.	BASE Budget Limit	(II-B)	33,657,719.90
C.	Maximum Budget Limit	(II-C)	42,151,020.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,483,299.58
E.	Adopted Budget	(II-E)	42,151,020.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	34,410,426.38
H.	Maximum Budget Limit	(II-H)	43,181,480.02
I.	Highest Budget Without a Vote	(II-I)	42,920,225.96
J.	Highest Budget	(II-J)	43,181,480.02
K.	Highest Voted Amount	(II-K)	261,254.06
L.	Amount Approved on Ballot by Voters	(II-L)	261,504.00
M.	Adopted Budget	(II-M)	43,181,480.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,825,825.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,825,825.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		43,181,480.02
1.	BASE Budget Limit	(V-A1)	34,410,426.38	
2.	Over-BASE Budget	(V-A2)	8,771,053.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,737,289.81
1.	Direct State Aid Paid By State	(V-B1)	15,737,289.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,675,734.72
D.	At Risk Student	(V-D)		192,862.32
E.	Indian Education For All	(V-E)		130,763.79
F.	American Indian Achievement Gap	(V-F)		84,600.00
G.	Data For Achievement	(V-G)		125,185.41
H.	Special Education Allowable Cost Payment	(V-H)		2,882,934.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		58,112.56
1.	Actual Non-Levy Revenue	(V-J1)	58,112.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,522,943.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,473,344.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,049,599.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		34,410,426.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		26,500.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	26,500.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,744,553.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,771,053.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.56
1.	District Property Tax Levy Mills	(V-U1)	48.56	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0583 Missoula Elem

Submit ID: 0583-90898466

01 General Fund

Adopted Budget	0001	43,181,480.02

Budget Uses

Expenditure Budget	0002	43,181,480.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	15,737,289.81
Quality Educator	3111	1,675,734.72
At Risk Student	3112	192,862.32
Indian Education For All	3113	130,763.79
American Indian Achievement Gap	3114	84,600.00
State Special Education Allowable Cost Payment to Districts	3115	2,882,934.44
Data For Achievement	3116	125,185.41
State - Guaranteed Tax Base Aid	3120	8,473,344.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	58,112.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	26,500.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,049,599.33		
Over-BASE Levy	1110(c)	8,744,553.64		
District Tax Levy			1110	13,794,152.97
Total Estimated Revenues to Fund Adopted Budget			0004	43,181,480.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	5,954,701.00

Budget Uses

Expenditure Budget	0002	5,754,701.00
Add To Fund Balance	0003	200,000.00

Transportation Schedule Data

On-Schedule	0005	445,000.00
Contingency	0006	0.00
Over-Schedule	0011	5,509,701.00
Fund Balance for Budget	TFS48	0.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	222,500.00
State - On-Schedule Transportation Reimbursement	3210	222,500.00
District Tax Levy	1110	5,509,700.68
District Mills	999	30.59
Total Estimated Revenues to Fund Adopted Budget	0004	5,954,701.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,297,534.00

Budget Uses

Expenditure Budget	0002	1,297,534.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,441.00
Unreserved Fund Balance Reappropriated	0970	13,441.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,284,093.00
District Mills	999	7.13
Total Estimated Revenues to Fund Adopted Budget	0004	1,297,534.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0583 Missoula Elem

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14 Retirement Fund

Adopted Budget	0001	6,291,130.00

Budget Uses

Expenditure Budget	0002	6,291,130.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,016,230.67
Operating Reserve	0961	1,000,000.00
Unreserved Fund Balance Reappropriated	0970	16,230.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,274,899.33
Total Estimated Revenues to Fund Adopted Budget	0004	6,291,130.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	178,078.00

Budget Uses

Expenditure Budget	0002	178,078.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	167,415.79
Operating Reserve	0961	59,981.79
Unreserved Fund Balance Reappropriated	0970	107,434.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,500.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,144.00
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	178,078.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,396,914.75

Budget Uses

Expenditure Budget	0002	1,396,914.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	514,190.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	514,190.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	32,724.49
District Tax Levy	1110	850,000.00
District Mills	999	4.72
Total Estimated Revenues to Fund Adopted Budget	0004	1,396,914.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0583 Missoula Elem

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29 Flexibility Fund

Adopted Budget	0001	106,209.20

Budget Uses

Expenditure Budget	0002	106,209.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,606.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,606.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	74,603.04
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106,209.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0583 Missoula Elem

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50 Debt Service Fund

BE

Taxable Value		180,088,744.00
Adopted Budget	0001	6,422,100.00

Budget Uses

Expenditure Budget	0002	6,422,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133,418.60
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,418.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,288,681.40
Jurisdiction Mills	999	34.92
Total Estimated Revenues to Fund Adopted Budget	0004	6,422,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/03/2016	06/30/2036	51,640,000.00	34,940,000.00	2,305,000.00	1,398,300.00	400.00
Elementary Bond	09/01/2017	06/30/2037	36,360,000.00	27,145,000.00	1,520,000.00	1,191,000.00	400.00
Total Bond Requirements							6,415,100.00

SIDs

Issue Type	Amount
Elementary	7,000.00
Total SID Requirements	7,000.00

Total Debt Service Requirements	0002	6,422,100.00

Budget Report
FY 2024

32 Missoula

0583 Missoula Elem

Submit ID: 0583-90898466

61 Building Reserve Fund

Adopted Budget		0001	3,189,836.92

Budget Uses

Expenditure Budget		0002	3,189,836.92
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,860,816.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,860,816.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	262,627.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	700,000.00	
Building Reserve Permissive Levy	1110(b)	366,393.00	
District Tax Levy		1110	1,066,393.00
District Mills		999	5.92
Building Reserve Voted Mills		0134	3.89
Building Reserve Permissive Mills		0135	2.03
Total Estimated Revenues to Fund Adopted Budget		0004	3,189,836.92

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	3,500,000.00	5	612	0.00	700,000.00	700,000.00
Total						700,000.00

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	4,028	330,968,825

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 32 Missoula	N/A	4,024	330,043,816
Non-located - 24 Lake	N/A	4	925,009

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	34,591,337.81	1,602,936.01	10%	4.63%	0.00	22,844,266.27	11,747,071.54	35.50
10 Transportation	2,720,177.00	350,000.00	20%	12.87%	162,579.52	476,000.00	2,081,597.48	6.29
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	708,166.00		N/A		8,870.42	0.00	699,295.58	2.11
14 Retirement	5,021,500.00	850,000.00	20%	16.93%	93,513.07	4,927,986.93		
17 Adult Education	983,115.00	220,000.00	35%	22.38%	248,437.47	456,000.00	278,677.53	0.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,803,591.84	0.00	N/A	0.00%	1,027,085.22	26,506.62	750,000.00	2.27
29 Flexibility	488,579.30	0.00	N/A	0.00%	155,639.15	332,940.15	0.00	0.00
61 Building Reserve	2,592,080.94	0.00	N/A	0.00%	1,443,240.94	151,966.00	996,874.00	3.02
Total of All Funds	48,908,547.89	3,022,936.01			3,139,365.79	29,215,665.97	16,553,516.13	50.03

50 Debt Service **Tax Jurisdiction**								
BH2016	5,100,750.00	0.00	20-9-438	0.00%	134,453.45	0.00	4,966,296.55	15.01

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	MISSOULA CO HS 9-12	3,926
H2	SEELEY SWAN HS 9-12	102

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	14,091,719.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,147,125.14
D.	At Risk Student	(I-D)	95,929.32
E.	Indian Education For All	(I-E)	96,309.48
F.	American Indian Achievement Gap	(I-F)	61,100.00
G.	Data For Achievement	(I-G)	92,200.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	828,197.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	416,855.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,944
B.	BASE Budget Limit	(II-B)	26,825,278.19
C.	Maximum Budget Limit	(II-C)	33,410,119.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,569,840.95
E.	Adopted Budget	(II-E)	33,410,119.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	27,872,219.57
H.	Maximum Budget Limit	(II-H)	34,591,337.81
I.	Highest Budget Without a Vote	(II-I)	34,463,310.52
J.	Highest Budget	(II-J)	34,591,337.81
K.	Highest Voted Amount	(II-K)	128,027.29
L.	Amount Approved on Ballot by Voters	(II-L)	128,054.00
M.	Adopted Budget	(II-M)	34,591,337.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,602,936.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,602,936.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		34,591,337.81
1.	BASE Budget Limit	(V-A1)	27,872,219.57	
2.	Over-BASE Budget	(V-A2)	6,719,118.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,091,719.03
1.	Direct State Aid Paid By State	(V-B1)	14,091,719.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,147,125.14
D.	At Risk Student	(V-D)		95,929.32
E.	Indian Education For All	(V-E)		96,309.48
F.	American Indian Achievement Gap	(V-F)		61,100.00
G.	Data For Achievement	(V-G)		92,200.92
H.	Special Education Allowable Cost Payment	(V-H)		828,197.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,228.00
1.	Actual Non-Levy Revenue	(V-J1)	49,228.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,410,410.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,361,207.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,049,203.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		27,872,219.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,250.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	21,250.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,697,868.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,719,118.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.26
U.	Over-BASE Mills	(V-U)		20.24
1.	District Property Tax Levy Mills	(V-U1)	20.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

01 General Fund

Adopted Budget	0001	34,591,337.81

Budget Uses

Expenditure Budget	0002	34,591,337.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,091,719.03
Quality Educator	3111	1,147,125.14
At Risk Student	3112	95,929.32
Indian Education For All	3113	96,309.48
American Indian Achievement Gap	3114	61,100.00
State Special Education Allowable Cost Payment to Districts	3115	828,197.08
Data For Achievement	3116	92,200.92
State - Guaranteed Tax Base Aid	3120	6,361,207.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	49,228.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	21,250.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,049,203.30		
Over-BASE Levy	1110(c)	6,697,868.24		
District Tax Levy			1110	11,747,071.54
Total Estimated Revenues to Fund Adopted Budget			0004	34,591,337.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,720,177.00

Budget Uses

Expenditure Budget	0002	2,720,177.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	476,000.00
Contingency	0006	0.00
Over-Schedule	0011	2,244,177.00
Fund Balance for Budget	TFS48	512,579.52
Operating Reserve	0961	350,000.00
Unreserved Fund Balance Reappropriated	0970	162,579.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	238,000.00
State - On-Schedule Transportation Reimbursement	3210	238,000.00
District Tax Levy	1110	2,081,597.48
District Mills	999	6.29
Total Estimated Revenues to Fund Adopted Budget	0004	2,720,177.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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32 Missoula

0584 Missoula H S

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13 Tuition Fund

Adopted Budget	0001	708,166.00

Budget Uses

Expenditure Budget	0002	708,166.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,870.42
Unreserved Fund Balance Reappropriated	0970	8,870.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	699,295.58
District Mills	999	2.11
Total Estimated Revenues to Fund Adopted Budget	0004	708,166.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

14 Retirement Fund

Adopted Budget	0001	5,021,500.00

Budget Uses

Expenditure Budget	0002	5,021,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	943,513.07
Operating Reserve	0961	850,000.00
Unreserved Fund Balance Reappropriated	0970	93,513.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,927,986.93
Total Estimated Revenues to Fund Adopted Budget	0004	5,021,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	983,115.00

Budget Uses

Expenditure Budget	0002	983,115.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	468,437.47
Operating Reserve	0961	220,000.00
Unreserved Fund Balance Reappropriated	0970	248,437.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	450,000.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	278,677.53
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	983,115.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

28 Technology Fund

Adopted Budget	0001	1,803,591.84

Budget Uses

Expenditure Budget	0002	1,803,591.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,027,085.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,027,085.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	26,506.62
District Tax Levy	1110	750,000.00
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,803,591.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

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Submit ID: 0584-89167588

29 Flexibility Fund

Adopted Budget	0001	488,579.30

Budget Uses

Expenditure Budget	0002	488,579.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,639.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,639.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	332,840.15
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	488,579.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

50 Debt Service Fund

BH2016

Taxable Value		330,968,825.00
Adopted Budget	0001	5,100,750.00

Budget Uses

Expenditure Budget	0002	5,100,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	134,453.45
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,453.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,966,296.55
Jurisdiction Mills	999	15.01
Total Estimated Revenues to Fund Adopted Budget	0004	5,100,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	03/03/2016	06/30/2036	22,785,000.00	15,265,000.00	1,020,000.00	581,750.00	350.00
High School Bond	09/01/2017	06/30/2037	47,215,000.00	35,000,000.00	2,020,000.00	1,473,300.00	350.00
Total Bond Requirements							5,095,750.00

SIDs

Issue Type	Amount
High School	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	5,100,750.00

Budget Report
FY 2024

32 Missoula

0584 Missoula H S

Submit ID: 0584-89167588

61 Building Reserve Fund

Adopted Budget		0001	2,592,080.94

Budget Uses

Expenditure Budget		0002	2,592,080.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,443,240.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,443,240.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	151,966.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	700,000.00	
Building Reserve Permissive Levy	1110(b)	296,874.00	
District Tax Levy		1110	996,874.00
District Mills		999	3.02
Building Reserve Voted Mills		0134	2.12
Building Reserve Permissive Mills		0135	0.90
Total Estimated Revenues to Fund Adopted Budget		0004	2,592,080.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	4,900,000.00	7	612	0.00	700,000.00	700,000.00
Total						700,000.00

Budget Report
FY 2024

48 Stillwater

0852 Molt Elem

Submit ID: 0852-19814012

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	1,181,699

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	0	N/A	777,817
Non-located - 56 Yellowstone	0	N/A	403,882

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Karls

(Signature) (Date)

Chairperson, School Trustees: Raymond Karls

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0852 Molt Elem

Submit ID: 0852-19814012

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	51,855.10	0.00	N/A	0.00%	51,855.10	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	51,855.10	0.00			51,855.10	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0852 Molt Elem

Submit ID: 0852-19814012

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0852 Molt Elem

Submit ID: 0852-19814012

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	51,855.10

Budget Uses

Expenditure Budget	0002	51,855.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	51,855.10
Fund Balance for Budget	TFS48	51,855.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,855.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,855.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0852 Molt Elem

Submit ID: 0852-19814012

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0852 Molt Elem

Submit ID: 0852-19814012

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	703	N/A	40,003,506

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kris Ortmeier

(Signature) (Date)

Chairperson, School Trustees: Amy Free

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,544,438.09	616,686.38	10%	13.57%	0.00	3,190,577.02	1,353,861.07	33.85
10 Transportation	542,048.00	108,409.60	20%	20.00%	20,187.87	33,034.20	488,825.93	12.22
11 Bus Depreciation Reserve	455,009.79	0.00	N/A	0.00%	455,009.79	0.00	0.00	0.00
13 Tuition	5,649.06		N/A		5,649.06	0.00	0.00	0.00
14 Retirement	896,638.00	179,327.60	20%	20.00%	121,832.89	774,805.11		
17 Adult Education	22,340.00	7,819.00	35%	35.00%	20,212.52	0.00	2,127.48	0.05
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	993,736.91	0.00	N/A	0.00%	889,790.19	3,946.72	100,000.00	2.50
29 Flexibility	355,881.36	0.00	N/A	0.00%	355,881.36	0.00	0.00	0.00
61 Building Reserve	907,784.80	0.00	N/A	0.00%	842,784.80	0.00	65,000.00	1.62
Total of All Funds	8,723,526.01	912,242.58			2,711,348.48	4,002,363.05	2,009,814.48	50.24

50 Debt Service **Tax Jurisdiction**								
27A	1,464,220.01	366,526.82	20-9-438	25.03%	0.00	175,000.00	1,289,220.01	32.23

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONFORTON K-6	564
M1	MONFORTON 7-8	139

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,106,567.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	174,555.70
D.	At Risk Student	(I-D)	3,403.16
E.	Indian Education For All	(I-E)	16,808.73
F.	American Indian Achievement Gap	(I-F)	2,820.00
G.	Data For Achievement	(I-G)	16,091.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	108,409.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	36,134.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	30,819.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	687
B.	BASE Budget Limit	(II-B)	3,963,406.30
C.	Maximum Budget Limit	(II-C)	4,910,444.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	394,389.03
E.	Adopted Budget	(II-E)	4,357,795.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,150,049.06
H.	Maximum Budget Limit	(II-H)	5,143,175.06
I.	Highest Budget Without a Vote	(II-I)	4,544,438.09
J.	Highest Budget	(II-J)	5,143,175.06
K.	Highest Voted Amount	(II-K)	598,736.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,544,438.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		454,443.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		162,242.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	162,242.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		616,686.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,544,438.09
1.	BASE Budget Limit	(V-A1)	4,150,049.06	
2.	Over-BASE Budget	(V-A2)	394,389.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,106,567.20
1.	Direct State Aid Paid By State	(V-B1)	2,106,567.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		174,555.70
D.	At Risk Student	(V-D)		3,403.16
E.	Indian Education For All	(V-E)		16,808.73
F.	American Indian Achievement Gap	(V-F)		2,820.00
G.	Data For Achievement	(V-G)		16,091.67
H.	Special Education Allowable Cost Payment	(V-H)		108,409.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,573.12
1.	Actual Non-Levy Revenue	(V-J1)	22,573.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,698,819.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	739,347.81	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	959,472.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,150,049.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		394,389.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		394,389.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.86
1.	District Property Tax Levy Mills	(V-U1)	9.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

01 General Fund

Adopted Budget	0001	4,544,438.09

Budget Uses

Expenditure Budget	0002	4,544,438.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,106,567.20
Quality Educator	3111	174,555.70
At Risk Student	3112	3,403.16
Indian Education For All	3113	16,808.73
American Indian Achievement Gap	3114	2,820.00
State Special Education Allowable Cost Payment to Districts	3115	108,409.63
Data For Achievement	3116	16,091.67
State - Guaranteed Tax Base Aid	3120	739,347.81

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,573.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	959,472.04		
Over-BASE Levy	1110(c)	394,389.03		
District Tax Levy			1110	1,353,861.07
Total Estimated Revenues to Fund Adopted Budget			0004	4,544,438.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	542,048.00

Budget Uses

Expenditure Budget	0002	542,048.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,031.20
Contingency	0006	3,003.00
Over-Schedule	0011	509,013.80
Fund Balance for Budget	TFS48	128,597.47
Operating Reserve	0961	108,409.60
Unreserved Fund Balance Reappropriated	0970	20,187.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,517.10
State - On-Schedule Transportation Reimbursement	3210	16,517.10
District Tax Levy	1110	488,825.93
District Mills	999	12.22
Total Estimated Revenues to Fund Adopted Budget	0004	542,048.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	455,009.79

Budget Uses

Expenditure Budget	0002	455,009.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	455,009.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	455,009.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	455,009.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 2069	2013	119,949.85	179,924.78	N/A	NA
Radio 2-Way Bus 2069	2013	1,100.00	1,650.00	N/A	NA
Bus, BA309676	2010	94,484.55	141,726.83	N/A	NA
Bus, BB309702	2010	103,592.58	155,388.87	N/A	NA
Radio 2-Way Bus BA309676	2010	1,111.16	1,666.74	N/A	NA
Radio 2-Way Bus BB309702	2010	1,111.16	1,666.74	N/A	NA
BUS 6952	2001	61,500.00	92,250.00	N/A	NA
Bus B4470	1995	58,000.00	87,000.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	5,649.06

Budget Uses

Expenditure Budget	0002	5,649.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,649.06
Unreserved Fund Balance Reappropriated	0970	5,649.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,649.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

14 Retirement Fund

Adopted Budget	0001	896,638.00

Budget Uses

Expenditure Budget	0002	896,638.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	301,160.49
Operating Reserve	0961	179,327.60
Unreserved Fund Balance Reappropriated	0970	121,832.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	774,805.11
Total Estimated Revenues to Fund Adopted Budget	0004	896,638.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

17 Adult Education Fund

Adopted Budget	0001	22,340.00

Budget Uses

Expenditure Budget	0002	22,340.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,031.52
Operating Reserve	0961	7,819.00
Unreserved Fund Balance Reappropriated	0970	20,212.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,127.48
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	22,340.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	993,736.91

Budget Uses

Expenditure Budget	0002	993,736.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	889,790.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	889,790.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,946.72
District Tax Levy	1110	100,000.00
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	993,736.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

29 Flexibility Fund

Adopted Budget	0001	355,881.36

Budget Uses

Expenditure Budget	0002	355,881.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	355,881.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,881.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	355,881.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

50 Debt Service Fund

27A

Taxable Value		40,003,506.00
Adopted Budget	0001	1,464,220.01

Budget Uses

Expenditure Budget	0002	1,241,033.01
Add To Fund Balance	0003	223,187.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,166,522.82
Fund Balance In Sinking Fund	0960	2,799,996.00
Operating Reserve	0961	366,526.82
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	175,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,289,220.01
Jurisdiction Mills	999	32.23
Total Estimated Revenues to Fund Adopted Budget	0004	1,464,220.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/08/2011	06/15/2026	3,500,000.00	481,708.93	226,333.01	14,700.00	400.00
Elementary Bond	12/18/2013	06/15/2034	2,600,000.00	1,737,566.66	135,000.00	80,050.00	650.00
Elementary Bond	12/17/2015	06/15/2036	7,100,000.00	4,955,000.00	315,000.00	210,800.00	400.00
Elementary Bond	05/23/2018	06/15/2038	3,500,000.00	2,700,000.00	145,000.00	112,300.00	400.00
Total Bond Requirements							1,241,033.01

Total Debt Service Requirements	0002	1,241,033.01

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

61 Building Reserve Fund

Adopted Budget	0001	907,784.80

Budget Uses

Expenditure Budget	0002	907,784.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	842,784.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	842,784.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	65,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	65,000.00
District Mills		999	1.62
Building Reserve Voted Mills		0134	1.62
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	907,784.80

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	150,000.00	10	612	120,000.00	15,000.00	15,000.00
05/03/2016	150,000.00	10	612	105,000.00	15,000.00	15,000.00
05/02/2017	150,000.00	10	612	90,000.00	15,000.00	15,000.00
05/07/2019	200,000.00	10	612	80,000.00	20,000.00	20,000.00
Total						65,000.00

Budget Report
FY 2024

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-45633337

Budget Report
FY 2024

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-39504594

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	492	N/A	14,333,285

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Smith

(Signature) (Date)

Chairperson, School Trustees: Cole Mosby

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-39504594

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,770,828.08	242,882.57	10%	6.44%	0.00	2,650,946.16	1,119,881.92	78.12
10 Transportation	200,119.40	40,023.88	20%	20.00%	6,742.53	25,304.40	168,072.47	11.73
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	89,075.00		N/A		2,528.48	0.00	86,546.52	6.04
14 Retirement	507,537.00	101,507.40	20%	20.00%	40,854.97	466,682.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	102,162.43	0.00	N/A	0.00%	9,278.35	2,884.08	90,000.00	6.28
29 Flexibility	38,258.00	0.00	N/A	0.00%	20,067.56	18,190.44	0.00	0.00
61 Building Reserve	158,966.37	0.00	N/A	0.00%	89,021.27	45,845.10	24,100.00	1.68
Total of All Funds	4,866,946.28	384,413.85			168,493.16	3,209,852.21	1,488,600.91	103.85

50 Debt Service								
Tax Jurisdiction								
27 & 27b	378,175.00	162,514.01	20-9-438	42.97%	0.00	0.00	378,175.00	26.38

Budget Report
FY 2024

22 Jefferson

Submit ID: 0460-39504594

0460 Montana City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONTANA CITY K-6	360
M1	MONTANA CITY 7-8	132

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,522,081.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	164,039.57
D.	At Risk Student	(I-D)	2,125.25
E.	Indian Education For All	(I-E)	11,763.72
F.	American Indian Achievement Gap	(I-F)	3,055.00
G.	Data For Achievement	(I-G)	11,261.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,871.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,288.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	31,425.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	501
B.	BASE Budget Limit	(II-B)	2,970,991.66
C.	Maximum Budget Limit	(II-C)	3,702,768.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	731,776.75
E.	Adopted Budget	(II-E)	3,702,768.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,032,663.99
H.	Maximum Budget Limit	(II-H)	3,774,380.86
I.	Highest Budget Without a Vote	(II-I)	3,770,828.08
J.	Highest Budget	(II-J)	3,774,380.86
K.	Highest Voted Amount	(II-K)	3,552.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,770,828.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		242,882.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		242,882.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,770,828.08
1.	BASE Budget Limit	(V-A1)	3,032,663.99	
2.	Over-BASE Budget	(V-A2)	738,164.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,522,081.49
1.	Direct State Aid Paid By State	(V-B1)	1,522,081.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		164,039.57
D.	At Risk Student	(V-D)		2,125.25
E.	Indian Education For All	(V-E)		11,763.72
F.	American Indian Achievement Gap	(V-F)		3,055.00
G.	Data For Achievement	(V-G)		11,261.88
H.	Special Education Allowable Cost Payment	(V-H)		75,871.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,214.43
1.	Actual Non-Levy Revenue	(V-J1)	24,214.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,218,251.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	836,533.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	381,717.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,032,663.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		738,164.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		738,164.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.50
1.	District Property Tax Levy Mills	(V-U1)	51.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

22 Jefferson

Submit ID: 0460-39504594

0460 Montana City Elem

01 General Fund

Adopted Budget	0001	3,770,828.08

Budget Uses

Expenditure Budget	0002	3,770,828.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,522,081.49
Quality Educator	3111	164,039.57
At Risk Student	3112	2,125.25
Indian Education For All	3113	11,763.72
American Indian Achievement Gap	3114	3,055.00
State Special Education Allowable Cost Payment to Districts	3115	75,871.32
Data For Achievement	3116	11,261.88
State - Guaranteed Tax Base Aid	3120	836,533.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,928.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,285.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	381,717.83		
Over-BASE Levy	1110(c)	738,164.09		
District Tax Levy			1110	1,119,881.92
Total Estimated Revenues to Fund Adopted Budget			0004	3,770,828.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,119.40

Budget Uses

Expenditure Budget	0002	200,119.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,004.00
Contingency	0006	2,300.40
Over-Schedule	0011	174,815.00
Fund Balance for Budget	TFS48	46,766.41
Operating Reserve	0961	40,023.88
Unreserved Fund Balance Reappropriated	0970	6,742.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,652.20
State - On-Schedule Transportation Reimbursement	3210	12,652.20
District Tax Levy	1110	168,072.47
District Mills	999	11.73
Total Estimated Revenues to Fund Adopted Budget	0004	200,119.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	89,075.00

Budget Uses

Expenditure Budget	0002	89,075.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,528.48
Unreserved Fund Balance Reappropriated	0970	2,528.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	86,546.52
District Mills	999	6.04
Total Estimated Revenues to Fund Adopted Budget	0004	89,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	507,537.00

Budget Uses

Expenditure Budget	0002	507,537.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,362.37
Operating Reserve	0961	101,507.40
Unreserved Fund Balance Reappropriated	0970	40,854.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	466,682.03
Total Estimated Revenues to Fund Adopted Budget	0004	507,537.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	102,162.43

Budget Uses

Expenditure Budget	0002	102,162.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,278.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,278.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,884.08
District Tax Levy	1110	90,000.00
District Mills	999	6.28
Total Estimated Revenues to Fund Adopted Budget	0004	102,162.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38,258.00

Budget Uses

Expenditure Budget	0002	38,258.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,067.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,067.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	18,190.44
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,258.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-39504594

50 Debt Service Fund
27 & 27b

Taxable Value		14,333,285.00
Adopted Budget	0001	378,175.00

Budget Uses

Expenditure Budget	0002	378,175.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,514.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	162,514.01
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	378,175.00
Jurisdiction Mills	999	26.38
Total Estimated Revenues to Fund Adopted Budget	0004	378,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/07/2013	06/30/2033	5,750,000.00	2,960,000.00	285,000.00	92,775.00	400.00
Total Bond Requirements							378,175.00

Total Debt Service Requirements	0002	378,175.00

Budget Report
FY 2024

22 Jefferson

Submit ID: 0460-39504594

0460 Montana City Elem

61 Building Reserve Fund

Adopted Budget		0001	158,966.37

Budget Uses

Expenditure Budget		0002	158,966.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	89,021.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	89,021.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,845.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,100.00	
District Tax Levy		1110	24,100.00
District Mills		999	1.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.68
Total Estimated Revenues to Fund Adopted Budget		0004	158,966.37

Budget Report
FY 2024

14 Fergus

0273 Moore Elem

Submit ID: 0273-36960691

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 49	N/A	22,402,553

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 14 Fergus	49	N/A	22,402,553

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Barta

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0273 Moore Elem

Submit ID: 0273-36960691

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	687,740.58	68,774.06	10%	10.00%	0.00	260,356.60	427,383.98	19.08
10 Transportation	40,000.00	8,000.00	20%	20.00%	18,112.00	9,322.00	12,566.00	0.56
11 Bus Depreciation Reserve	232,895.13	0.00	N/A	0.00%	214,236.13	0.00	18,659.00	0.83
13 Tuition	6,813.90		N/A		6,813.90	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	14,810.69	70,189.31		
17 Adult Education	1,379.66	0.00	35%	0.00%	1,379.66	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,359.70	0.00	N/A	0.00%	6,222.58	415.06	8,722.06	0.39
29 Flexibility	7,439.50	0.00	N/A	0.00%	7,439.50	0.00	0.00	0.00
61 Building Reserve	102,601.04	0.00	N/A	0.00%	102,601.04	0.00	0.00	0.00
Total of All Funds	1,179,229.51	93,774.06			371,615.50	340,282.97	467,331.04	20.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

0273 Moore Elem

Submit ID: 0273-36960691

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MOORE K-6	38 *
M1	MOORE 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	219,246.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,005.84
D.	At Risk Student	(I-D)	2,117.88
E.	Indian Education For All	(I-E)	1,171.59
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,121.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,939.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,313.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	52
B.	BASE Budget Limit	(II-B)	437,579.73
C.	Maximum Budget Limit	(II-C)	542,890.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	243,947.12
E.	Adopted Budget	(II-E)	681,526.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	436,445.27
H.	Maximum Budget Limit	(II-H)	540,093.72
I.	Highest Budget Without a Vote	(II-I)	686,009.55
J.	Highest Budget	(II-J)	687,740.58
K.	Highest Voted Amount	(II-K)	1,731.03
L.	Amount Approved on Ballot by Voters	(II-L)	1,731.03
M.	Adopted Budget	(II-M)	687,740.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		68,774.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,774.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		687,740.58
1.	BASE Budget Limit	(V-A1)	436,445.27	
2.	Over-BASE Budget	(V-A2)	251,295.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		219,246.75
1.	Direct State Aid Paid By State	(V-B1)	219,246.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,005.84
D.	At Risk Student	(V-D)		2,117.88
E.	Indian Education For All	(V-E)		1,171.59
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,121.61
H.	Special Education Allowable Cost Payment	(V-H)		6,939.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		753.48
1.	Actual Non-Levy Revenue	(V-J1)	753.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		176,088.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	176,088.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		436,445.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		251,295.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		251,295.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.22
1.	District Property Tax Levy Mills	(V-U1)	11.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0273 Moore Elem

Submit ID: 0273-36960691

01 General Fund

Adopted Budget	0001	687,740.58

Budget Uses

Expenditure Budget	0002	687,740.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	219,246.75
Quality Educator	3111	29,005.84
At Risk Student	3112	2,117.88
Indian Education For All	3113	1,171.59
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,939.45
Data For Achievement	3116	1,121.61
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	628.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	125.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	176,088.67		
Over-BASE Levy	1110(c)	251,295.31		
District Tax Levy			1110	427,383.98
Total Estimated Revenues to Fund Adopted Budget			0004	687,740.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,475.00
Contingency	0006	847.00
Over-Schedule	0011	30,678.00
Fund Balance for Budget	TFS48	26,112.00
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	18,112.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,661.00
State - On-Schedule Transportation Reimbursement	3210	4,661.00
District Tax Levy	1110	12,566.00
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	232,895.13

Budget Uses

Expenditure Budget	0002	232,895.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	214,236.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	214,236.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	18,659.00
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	232,895.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	10,000.00	9,400.00	5,000.00
2022 Blue Bird Bus	2021	58,500.00	10,000.00	11,700.00	5,000.00
2017 Ford Expedition	2019	5,923.00	4,146.10	1,184.60	1,184.00
Bus #3 BlueBird	2018	36,500.00	21,950.00	7,300.00	5,000.00
Bus #2	2016	26,625.00	24,150.00	5,325.00	2,475.00
Cruiser TCT	2015	13,887.50	18,164.50	2,777.50	0.00
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					18,659.00

13 Tuition Fund

Adopted Budget	0001	6,813.90

Budget Uses

Expenditure Budget	0002	6,813.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,813.90
Unreserved Fund Balance Reappropriated	0970	6,813.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,813.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0273 Moore Elem

Submit ID: 0273-36960691

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,810.69
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	14,810.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,189.31
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,379.66

Budget Uses

Expenditure Budget	0002	1,379.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,379.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,379.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,379.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,359.70

Budget Uses

Expenditure Budget	0002	15,359.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,222.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,222.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	415.06
District Tax Levy	1110	8,722.06
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	15,359.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,439.50

Budget Uses

Expenditure Budget	0002	7,439.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,439.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,439.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,439.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0273 Moore Elem

Submit ID: 0273-36960691

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0273 Moore Elem

Submit ID: 0273-36960691

61 Building Reserve Fund

Adopted Budget		0001	102,601.04

Budget Uses

Expenditure Budget		0002	102,601.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	102,601.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	102,601.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	102,601.04

Budget Report
FY 2024

14 Fergus

0274 Moore H S

Submit ID: 0274-53213294

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	20	23,468,098

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Barta

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0274 Moore H S

Submit ID: 0274-53213294

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	665,388.42	66,538.84	10%	10.00%	365.00	243,983.06	421,040.36	17.94
10 Transportation	35,000.00	7,000.00	20%	20.00%	18,521.78	5,420.00	11,058.22	0.47
11 Bus Depreciation Reserve	233,408.72	0.00	N/A	0.00%	214,749.72	0.00	18,659.00	0.80
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	19,222.20	65,777.80		
17 Adult Education	1,577.11	0.00	35%	0.00%	1,577.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,698.93	0.00	N/A	0.00%	576.15	400.72	8,722.06	0.37
29 Flexibility	15,539.86	0.00	N/A	0.00%	15,539.86	0.00	0.00	0.00
61 Building Reserve	95,781.85	0.00	N/A	0.00%	95,781.85	0.00	0.00	0.00
Total of All Funds	1,141,394.89	90,538.84			366,333.67	315,581.58	459,479.64	19.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

0274 Moore H S

Submit ID: 0274-53213294

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MOORE HS 9-12 20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	223,584.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	13,807.55
D.	At Risk Student	(I-D)	1,637.38
E.	Indian Education For All	(I-E)	478.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	457.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,218.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	822.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	433,570.44
C.	Maximum Budget Limit	(II-C)	537,727.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	227,781.57
E.	Adopted Budget	(II-E)	661,352.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	421,365.78
H.	Maximum Budget Limit	(II-H)	523,827.75
I.	Highest Budget Without a Vote	(II-I)	649,147.35
J.	Highest Budget	(II-J)	665,388.42
K.	Highest Voted Amount	(II-K)	16,241.07
L.	Amount Approved on Ballot by Voters	(II-L)	16,241.07
M.	Adopted Budget	(II-M)	665,388.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		66,538.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		365.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	365.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,903.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		665,388.42
1.	BASE Budget Limit	(V-A1)	421,365.78	
2.	Over-BASE Budget	(V-A2)	244,022.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		223,584.04
1.	Direct State Aid Paid By State	(V-B1)	223,584.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		13,807.55
D.	At Risk Student	(V-D)		1,637.38
E.	Indian Education For All	(V-E)		478.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		457.80
H.	Special Education Allowable Cost Payment	(V-H)		3,218.21
I.	Remaining Fund Balance Available	(V-I)		365.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		799.88
1.	Actual Non-Levy Revenue	(V-J1)	799.88	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		177,017.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	177,017.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		421,365.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		244,022.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		244,022.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		7.54
U.	Over-BASE Mills	(V-U)		10.40
1.	District Property Tax Levy Mills	(V-U1)	10.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0274 Moore H S

Submit ID: 0274-53213294

01 General Fund

Adopted Budget	0001	665,388.42

Budget Uses

Expenditure Budget	0002	665,388.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	365.00
Direct State Aid	3110	223,584.04
Quality Educator	3111	13,807.55
At Risk Student	3112	1,637.38
Indian Education For All	3113	478.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,218.21
Data For Achievement	3116	457.80
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	799.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	177,017.72		
Over-BASE Levy	1110(c)	244,022.64		
District Tax Levy			1110	421,040.36
Total Estimated Revenues to Fund Adopted Budget			0004	665,388.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,928.00
Contingency	0006	492.00
Over-Schedule	0011	29,580.00
Fund Balance for Budget	TFS48	25,521.78
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	18,521.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,710.00
State - On-Schedule Transportation Reimbursement	3210	2,710.00
District Tax Levy	1110	11,058.22
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	233,408.72

Budget Uses

Expenditure Budget	0002	233,408.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	214,749.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	214,749.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	18,659.00
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	233,408.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	10,000.00	9,400.00	5,000.00
2022 Blue Bird Bus	2021	58,500.00	10,000.00	11,700.00	5,000.00
2017 Ford Expedition	2019	5,923.00	4,146.10	1,184.60	1,184.00
Bus #3 Blue Bird	2018	36,500.00	21,950.00	7,300.00	5,000.00
Bus #2	2016	26,625.00	24,150.00	5,325.00	2,475.00
Cruiser TCT	2015	13,887.50	18,164.50	2,777.50	0.00
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					18,659.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0274 Moore H S

Submit ID: 0274-53213294

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,222.20
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	19,222.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,777.80
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,577.11

Budget Uses

Expenditure Budget	0002	1,577.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,577.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,577.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,577.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,698.93

Budget Uses

Expenditure Budget	0002	9,698.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	576.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	576.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	400.72
District Tax Levy	1110	8,722.06
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	9,698.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,539.86

Budget Uses

Expenditure Budget	0002	15,539.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,539.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,539.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,539.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0274 Moore H S

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0274 Moore H S

Submit ID: 0274-53213294

61 Building Reserve Fund

Adopted Budget		0001	95,781.85

Budget Uses

Expenditure Budget		0002	95,781.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	95,781.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	95,781.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	95,781.85

Budget Report
FY 2024

56 Yellowstone

0976 Morin Elem

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 33	N/A	2,100,314

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Andren

(Signature) (Date)

Chairperson, School Trustees: Todd Peterson

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-92324681

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	289,812.06	24,241.92	10%	8.36%	0.00	212,338.76	77,473.30	36.88
10 Transportation	61,000.00	0.00	20%	0.00%	0.00	54,496.07	6,503.93	3.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,400.00		N/A		358.76	0.00	3,041.24	1.45
14 Retirement	80,000.00	16,000.00	20%	20.00%	17,004.83	62,995.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	441.24	0.00	N/A	0.00%	187.23	254.01	0.00	0.00
29 Flexibility	44.78	0.00	N/A	0.00%	44.78	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	434,698.08	40,241.92			17,595.60	330,084.01	87,018.47	41.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-92324681

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MORIN K-6 33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	115,862.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,830.00
D.	At Risk Student	(I-D)	4,839.71
E.	Indian Education For All	(I-E)	789.03
F.	American Indian Achievement Gap	(I-F)	4,465.00
G.	Data For Achievement	(I-G)	755.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,832.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,233.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,714.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	293,202.43
C.	Maximum Budget Limit	(II-C)	365,701.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,714.17
E.	Adopted Budget	(II-E)	315,916.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	267,097.89
H.	Maximum Budget Limit	(II-H)	332,777.57
I.	Highest Budget Without a Vote	(II-I)	289,812.06
J.	Highest Budget	(II-J)	332,777.57
K.	Highest Voted Amount	(II-K)	42,965.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	289,812.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,241.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,241.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		289,812.06
1.	BASE Budget Limit	(V-A1)	267,097.89	
2.	Over-BASE Budget	(V-A2)	22,714.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		115,862.13
1.	Direct State Aid Paid By State	(V-B1)	115,862.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,830.00
D.	At Risk Student	(V-D)		4,839.71
E.	Indian Education For All	(V-E)		789.03
F.	American Indian Achievement Gap	(V-F)		4,465.00
G.	Data For Achievement	(V-G)		755.37
H.	Special Education Allowable Cost Payment	(V-H)		21,832.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,280.81
1.	Actual Non-Levy Revenue	(V-J1)	1,280.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		99,443.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	44,683.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,759.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		267,097.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,714.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,714.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.81
1.	District Property Tax Levy Mills	(V-U1)	10.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-92324681

01 General Fund

Adopted Budget	0001	289,812.06

Budget Uses

Expenditure Budget	0002	289,812.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	115,862.13
Quality Educator	3111	17,830.00
At Risk Student	3112	4,839.71
Indian Education For All	3113	789.03
American Indian Achievement Gap	3114	4,465.00
State Special Education Allowable Cost Payment to Districts	3115	21,832.73
Data For Achievement	3116	755.37
State - Guaranteed Tax Base Aid	3120	44,683.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	456.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	824.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,759.13		
Over-BASE Levy	1110(c)	22,714.17		
District Tax Levy			1110	77,473.30
Total Estimated Revenues to Fund Adopted Budget			0004	289,812.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,500.00
Contingency	0006	4,950.00
Over-Schedule	0011	6,550.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	46.07
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,225.00
State - On-Schedule Transportation Reimbursement	3210	27,225.00
District Tax Levy	1110	6,503.93
District Mills	999	3.10
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,400.00

Budget Uses

Expenditure Budget	0002	3,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	358.76
Unreserved Fund Balance Reappropriated	0970	358.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,041.24
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	3,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,004.83
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	17,004.83

Estimated Funding Sources

Interest Earnings	1510	607.59
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,387.58
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	441.24

Budget Uses

Expenditure Budget	0002	441.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	187.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	187.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	254.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	441.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44.78

Budget Uses

Expenditure Budget	0002	44.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-92324681

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

18 Glacier

Submit ID: 1222-40203956

1222 Mountain View Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	218,723

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joni Woldstad

(Signature) (Date)

Chairperson, School Trustees: Jerry Hofer

(Signature) (Date)

County Superintendent: Mandi Kennerly

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

18 Glacier

Submit ID: 1222-40203956

1222 Mountain View Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,943.92	11,853.21	10%	10.40%	0.00	107,634.24	6,309.68	28.88
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	17,894.31	17,105.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,312.35	0.00	N/A	0.00%	1,185.04	127.31	0.00	0.00
29 Flexibility	10,052.19	0.00	N/A	0.00%	8,923.78	1,128.41	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	160,308.46	18,853.21			28,003.13	125,995.65	6,309.68	28.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

18 Glacier

Submit ID: 1222-40203956

1222 Mountain View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOUNTAIN VIEW K-8 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	58,426.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,993.92
D.	At Risk Student	(I-D)	1,983.91
E.	Indian Education For All	(I-E)	286.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	274.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,850.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	616.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,404.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	116,006.06
C.	Maximum Budget Limit	(II-C)	143,506.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	116,006.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	113,943.92
H.	Maximum Budget Limit	(II-H)	140,949.24
I.	Highest Budget Without a Vote	(II-I)	113,943.92
J.	Highest Budget	(II-J)	140,949.24
K.	Highest Voted Amount	(II-K)	27,005.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,943.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,394.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		458.82
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	458.82	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,853.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,943.92
	1. BASE Budget Limit	(V-A1)	113,943.92	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		58,426.83
	1. Direct State Aid Paid By State	(V-B1)	58,426.83	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,993.92
D.	At Risk Student	(V-D)		1,983.91
E.	Indian Education For All	(V-E)		286.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		274.68
H.	Special Education Allowable Cost Payment	(V-H)		1,850.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		269.94
	1. Actual Non-Levy Revenue	(V-J1)	269.94	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,857.20
	1. State - Guaranteed Tax Base Aid	(V-L1)	40,547.52	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,309.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		113,943.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

18 Glacier

Submit ID: 1222-40203956

1222 Mountain View Elem

01 General Fund

Adopted Budget	0001	113,943.92

Budget Uses

Expenditure Budget	0002	113,943.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	58,426.83
Quality Educator	3111	3,993.92
At Risk Student	3112	1,983.91
Indian Education For All	3113	286.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,850.52
Data For Achievement	3116	274.68
State - Guaranteed Tax Base Aid	3120	40,547.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	269.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,309.68		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	6,309.68
Total Estimated Revenues to Fund Adopted Budget			0004	113,943.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,894.31
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	17,894.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,105.69
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,312.35

Budget Uses

Expenditure Budget	0002	1,312.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,185.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,185.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18.95
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	108.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,312.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,052.19

Budget Uses

Expenditure Budget	0002	10,052.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,923.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,923.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	128.41
Other Revenue from Local Sources	1900	1,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,052.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

Submit ID: 1222-40203956

1222 Mountain View Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

18 Glacier

Submit ID: 1222-40203956

1222 Mountain View Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

53 Valley

Submit ID: 0937-65084030

0937 Nashua K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 80	36	3,995,288

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marisa Collins

(Signature) (Date)

Chairperson, School Trustees: Sharon Merideth

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-65084030

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,468,302.33	150,670.21	10%	10.26%	4,550.77	957,964.61	505,786.95	126.60
10 Transportation	160,000.00	32,000.00	20%	20.00%	20,685.26	47,278.30	92,036.44	23.04
11 Bus Depreciation Reserve	387,093.42	0.00	N/A	0.00%	383,093.42	4,000.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	195,000.00	39,000.00	20%	20.00%	19,380.74	175,619.26		
17 Adult Education	20,507.15	0.00	35%	0.00%	20,507.15	500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	126,739.74	0.00	N/A	0.00%	85,148.37	2,591.37	39,000.00	9.76
29 Flexibility	84,419.21	0.00	N/A	0.00%	82,619.21	1,800.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,442,061.85	221,670.21			615,984.92	1,189,753.54	636,823.39	159.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

53 Valley

Submit ID: 0937-65084030

0937 Nashua K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NASHUA K-6	61 *
M1	NASHUA 7-8	19 *
H1	NASHUA HS 9-12	36

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	589,663.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,924.00
D.	At Risk Student	(I-D)	3,142.84
E.	Indian Education For All	(I-E)	2,773.56
F.	American Indian Achievement Gap	(I-F)	6,815.00
G.	Data For Achievement	(I-G)	2,655.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,579.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,859.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,466.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,094.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	114
B.	BASE Budget Limit	(II-B)	1,115,320.05
C.	Maximum Budget Limit	(II-C)	1,382,371.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	329,684.51
E.	Adopted Budget	(II-E)	1,445,004.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,147,593.19
H.	Maximum Budget Limit	(II-H)	1,425,488.62
I.	Highest Budget Without a Vote	(II-I)	1,468,302.33
J.	Highest Budget	(II-J)	1,468,302.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,468,302.33

Budget Report
FY 2024

53 Valley

Submit ID: 0937-65084030

0937 Nashua K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			146,830.23
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			3,839.98
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,839.98		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			4,550.77
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,550.77		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			155,220.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,028.38	5,551.56	17,579.94
B.	Special Education RSBG to Coop	4,009.20	1,850.40	5,859.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,415.03	2,960.78	9,375.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	522,011.50	281,925.00	803,936.50
		693,750.50	625,408.00	1,319,158.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	244,893.93	220,769.02	465,662.95
H.	Special Education in BASE@40%	6,415.03	2,960.78	9,375.82
I.	Subsidized BASE Amount	251,308.96	223,729.80	475,038.77
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,468,302.33
	1. BASE Budget Limit	(V-A1)	1,147,593.19	
	2. Over-BASE Budget	(V-A2)	320,709.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		589,663.85
	1. Direct State Aid Paid By State	(V-B1)	589,663.85	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,924.00
D.	At Risk Student	(V-D)		3,142.84
E.	Indian Education For All	(V-E)		2,773.56
F.	American Indian Achievement Gap	(V-F)		6,815.00
G.	Data For Achievement	(V-G)		2,655.24

H.	Special Education Allowable Cost Payment	(V-H)		17,579.94
I.	Remaining Fund Balance Available	(V-I)		4,550.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		379.76
1.	Actual Non-Levy Revenue	(V-J1)	379.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		470,108.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	285,030.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	185,077.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,147,593.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		320,709.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		320,709.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.45
T.	BASE Mills - High School	(V-T)		16.88
U.	Over-BASE Mills	(V-U)		80.27
1.	District Property Tax Levy Mills	(V-U1)	80.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		126.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-65084030

01 General Fund

Adopted Budget	0001	1,468,302.33

Budget Uses

Expenditure Budget	0002	1,468,302.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,550.77
Direct State Aid	3110	589,663.85
Quality Educator	3111	49,924.00
At Risk Student	3112	3,142.84
Indian Education For All	3113	2,773.56
American Indian Achievement Gap	3114	6,815.00
State Special Education Allowable Cost Payment to Districts	3115	17,579.94
Data For Achievement	3116	2,655.24
State - Guaranteed Tax Base Aid	3120	285,030.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	379.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	185,077.81		
Over-BASE Levy	1110(c)	320,709.14		
District Tax Levy			1110	505,786.95
Total Estimated Revenues to Fund Adopted Budget			0004	1,468,302.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,253.00
Contingency	0006	4,225.30
Over-Schedule	0011	113,521.70
Fund Balance for Budget	TFS48	52,685.26
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	20,685.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,239.15
State - On-Schedule Transportation Reimbursement	3210	23,239.15
District Tax Levy	1110	92,036.44
District Mills	999	23.04
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

Submit ID: 0937-65084030

0937 Nashua K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	387,093.42

Budget Uses

Expenditure Budget	0002	387,093.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	383,093.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	383,093.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	387,093.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 CHEVY EXPRESS	2017	59,300.00	59,300.00	11,860.00	0.00
2018 BLUEBIRD	2017	111,000.00	111,000.00	22,200.00	0.00
2015 BLUEBIRD	2015	105,500.00	147,700.00	21,100.00	0.00
2013 BLUEBIRD	2013	83,500.00	125,250.00	N/A	NA
09 BLUEBIRD	2009	82,300.00	123,450.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-65084030

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,380.74
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	19,380.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	175,619.26
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,507.15

Budget Uses

Expenditure Budget	0002	20,507.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,507.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,507.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,507.15
Estimated Revenues Exceeding Adopted Budget	0004a	500.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-65084030

28 Technology Fund

Adopted Budget	0001	126,739.74

Budget Uses

Expenditure Budget	0002	126,739.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,148.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,148.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,091.37
District Tax Levy	1110	39,000.00
District Mills	999	9.76
Total Estimated Revenues to Fund Adopted Budget	0004	126,739.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-65084030

29 Flexibility Fund

Adopted Budget	0001	84,419.21

Budget Uses

Expenditure Budget	0002	84,419.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,619.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,619.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84,419.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-65084030

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

Submit ID: 0937-65084030

0937 Nashua K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	161,861

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Eli Hofer

(Signature) (Date)

Chairperson, School Trustees: Philip Hofer

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	112,193.39	10,655.49	10%	9.50%	0.00	107,324.47	4,868.92	30.05
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,000.00	2,510.29	20%	19.31%	0.00	13,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	106.73	0.00	N/A	0.00%	0.03	106.70	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	125,300.12	13,165.78			0.03	120,431.17	4,868.92	30.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NORTH HARLEM K-8 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	55,690.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	8,558.40
D.	At Risk Student	(I-D)	848.80
E.	Indian Education For All	(I-E)	263.01
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	251.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,696.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	565.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,330.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	107,342.78
C.	Maximum Budget Limit	(II-C)	132,580.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	107,342.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	112,193.39
H.	Maximum Budget Limit	(II-H)	138,468.02
I.	Highest Budget Without a Vote	(II-I)	112,193.39
J.	Highest Budget	(II-J)	138,468.02
K.	Highest Voted Amount	(II-K)	26,274.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	112,193.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,655.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,655.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		112,193.39
1.	BASE Budget Limit	(V-A1)	112,193.39	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		55,690.84
1.	Direct State Aid Paid By State	(V-B1)	55,690.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		8,558.40
D.	At Risk Student	(V-D)		848.80
E.	Indian Education For All	(V-E)		263.01
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		251.79
H.	Special Education Allowable Cost Payment	(V-H)		1,696.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		48.82
1.	Actual Non-Levy Revenue	(V-J1)	48.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		44,835.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	39,966.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,868.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		112,193.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

01 General Fund

Adopted Budget	0001	112,193.39

Budget Uses

Expenditure Budget	0002	112,193.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	55,690.84
Quality Educator	3111	8,558.40
At Risk Student	3112	848.80
Indian Education For All	3113	263.01
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,696.31
Data For Achievement	3116	251.79
State - Guaranteed Tax Base Aid	3120	39,966.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	48.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,868.92		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,868.92
Total Estimated Revenues to Fund Adopted Budget			0004	112,193.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

14 Retirement Fund

Adopted Budget	0001	13,000.00

Budget Uses

Expenditure Budget	0002	13,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,510.29
Operating Reserve	0961	2,510.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	106.73

Budget Uses

Expenditure Budget	0002	106.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	106.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

Submit ID: 1216-59471293

1216 North Harlem Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	155	N/A	13,608,959

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: April Nerat

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,297,782.79	136,018.10	10%	10.48%	0.00	621,601.37	676,181.42	49.69
10 Transportation	253,553.18	50,710.64	20%	20.00%	938.91	50,388.67	202,225.60	14.86
11 Bus Depreciation Reserve	82,107.84	0.00	N/A	0.00%	61,192.19	0.00	20,915.65	1.54
13 Tuition	44,758.20		N/A		9,374.94	0.00	35,383.26	2.60
14 Retirement	177,307.27	35,461.45	20%	20.00%	25,475.76	151,831.51		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	83,696.76	0.00	N/A	0.00%	69,905.38	998.65	12,792.73	0.94
29 Flexibility	1,941.81	0.00	N/A	0.00%	1,941.81	0.00	0.00	0.00
61 Building Reserve	703,001.30	0.00	N/A	0.00%	143,591.30	4,486.27	554,923.73	40.77
Total of All Funds	2,644,149.15	222,190.19			312,420.29	829,306.47	1,502,422.39	110.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NORTH STAR K-6	118
M1	NORTH STAR 7-8	37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	528,630.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,900.09
D.	At Risk Student	(I-D)	5,264.59
E.	Indian Education For All	(I-E)	3,706.05
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	3,547.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,902.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,967.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	131
B.	BASE Budget Limit	(II-B)	885,835.82
C.	Maximum Budget Limit	(II-C)	1,094,185.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,349.86
E.	Adopted Budget	(II-E)	1,094,185.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,050,104.57
H.	Maximum Budget Limit	(II-H)	1,297,782.79
I.	Highest Budget Without a Vote	(II-I)	1,258,454.43
J.	Highest Budget	(II-J)	1,297,782.79
K.	Highest Voted Amount	(II-K)	39,328.36
L.	Amount Approved on Ballot by Voters	(II-L)	39,328.36
M.	Adopted Budget	(II-M)	1,297,782.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		129,778.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,239.82
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,239.82	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		136,018.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,297,782.79
1.	BASE Budget Limit	(V-A1)	1,050,104.57	
2.	Over-BASE Budget	(V-A2)	247,678.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		528,630.87
1.	Direct State Aid Paid By State	(V-B1)	528,630.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,900.09
D.	At Risk Student	(V-D)		5,264.59
E.	Indian Education For All	(V-E)		3,706.05
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		3,547.95
H.	Special Education Allowable Cost Payment	(V-H)		23,902.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,709.27
1.	Actual Non-Levy Revenue	(V-J1)	1,709.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		428,503.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	428,503.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,050,104.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,678.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,678.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.20
1.	District Property Tax Levy Mills	(V-U1)	18.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

01 General Fund

Adopted Budget	0001	1,297,782.79

Budget Uses

Expenditure Budget	0002	1,297,782.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	528,630.87
Quality Educator	3111	53,900.09
At Risk Student	3112	5,264.59
Indian Education For All	3113	3,706.05
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	23,902.55
Data For Achievement	3116	3,547.95
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,709.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	428,503.20		
Over-BASE Levy	1110(c)	247,678.22		
District Tax Levy			1110	676,181.42
Total Estimated Revenues to Fund Adopted Budget			0004	1,297,782.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	253,553.18

Budget Uses

Expenditure Budget	0002	253,553.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,807.88
Contingency	0006	4,580.79
Over-Schedule	0011	203,164.51
Fund Balance for Budget	TFS48	51,649.55
Operating Reserve	0961	50,710.64
Unreserved Fund Balance Reappropriated	0970	938.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,194.33
State - On-Schedule Transportation Reimbursement	3210	25,194.34
District Tax Levy	1110	202,225.60
District Mills	999	14.86
Total Estimated Revenues to Fund Adopted Budget	0004	253,553.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	82,107.84

Budget Uses

Expenditure Budget	0002	82,107.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,192.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,192.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,915.65
District Mills	999	1.54
Total Estimated Revenues to Fund Adopted Budget	0004	82,107.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	34,715.00	10,325.00	9,905.00
2014 IC Bus	2017	44,500.00	18,308.24	8,900.00	3,000.00
2014 Bluebird 77 Passenger Bus	2013	45,150.00	54,740.00	9,030.00	5,000.00
2011 BLUE BIRD 72 PASSENGER	2010	45,450.00	68,175.00	N/A	NA
4UZABRDT99CAH1517	2009	43,713.90	39,193.26	8,742.78	3,010.65
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					20,915.65

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

13 Tuition Fund

Adopted Budget	0001	44,758.20

Budget Uses

Expenditure Budget	0002	44,758.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,374.94
Unreserved Fund Balance Reappropriated	0970	9,374.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,383.26
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	44,758.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

14 Retirement Fund

Adopted Budget	0001	177,307.27

Budget Uses

Expenditure Budget	0002	177,307.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,937.21
Operating Reserve	0961	35,461.45
Unreserved Fund Balance Reappropriated	0970	25,475.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	151,831.51
Total Estimated Revenues to Fund Adopted Budget	0004	177,307.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	83,696.76

Budget Uses

Expenditure Budget	0002	83,696.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,905.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,905.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	998.65
District Tax Levy	1110	12,792.73
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	83,696.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,941.81

Budget Uses

Expenditure Budget	0002	1,941.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,941.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,941.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,941.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1233 North Star Elem

Submit ID: 1233-39220551

61 Building Reserve Fund

Adopted Budget		0001	703,001.30

Budget Uses

Expenditure Budget		0002	703,001.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	143,591.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	143,591.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,486.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	530,000.00	
Building Reserve Permissive Levy	1110(b)	24,923.73	
District Tax Levy		1110	554,923.73
District Mills		999	40.77
Building Reserve Voted Mills		0134	38.94
Building Reserve Permissive Mills		0135	1.83
Total Estimated Revenues to Fund Adopted Budget		0004	703,001.30

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	30,000.00	30,000.00	30,000.00
05/02/2023	1,500,000.00	3	612	0.00	500,000.00	500,000.00
Total						530,000.00

Budget Report
FY 2024

21 Hill

1234 North Star HS

Submit ID: 1234-69747088

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	55	14,322,216

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: April Nerat

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

1234 North Star HS

Submit ID: 1234-69747088

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	992,247.27	142,389.89	10%	14.35%	7,484.25	435,621.42	549,141.60	38.35
10 Transportation	168,211.36	33,642.27	20%	20.00%	26,648.66	38,867.71	102,694.99	7.17
11 Bus Depreciation Reserve	18,678.78	34,331.08	N/A	183.80%	0.00	0.00	18,678.78	1.30
13 Tuition	8,402.48		N/A		8,402.48	0.00	0.00	0.00
14 Retirement	132,580.63	26,516.13	20%	20.00%	16,543.97	116,036.66		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	314,566.82	0.00	N/A	0.00%	290,680.07	632.30	23,254.45	1.62
29 Flexibility	30,844.66	0.00	N/A	0.00%	30,844.66	0.00	0.00	0.00
61 Building Reserve	776,448.54	0.00	N/A	0.00%	225,618.55	5,631.52	545,198.47	38.07
Total of All Funds	2,441,980.54	236,879.37			606,222.64	596,789.61	1,238,968.29	86.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NORTH STAR 9-12 55

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	345,951.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,620.19
D.	At Risk Student	(I-D)	1,880.29
E.	Indian Education For All	(I-E)	1,315.05
F.	American Indian Achievement Gap	(I-F)	1,645.00
G.	Data For Achievement	(I-G)	1,258.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,481.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,827.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,915.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	53
B.	BASE Budget Limit	(II-B)	632,313.94
C.	Maximum Budget Limit	(II-C)	783,544.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	341,181.69
E.	Adopted Budget	(II-E)	973,495.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	664,876.85
H.	Maximum Budget Limit	(II-H)	823,622.94
I.	Highest Budget Without a Vote	(II-I)	992,247.27
J.	Highest Budget	(II-J)	992,247.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	992,247.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		99,224.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		43,165.16
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	43,165.16	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,484.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,484.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		149,874.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		992,247.27
1.	BASE Budget Limit	(V-A1)	664,876.85	
2.	Over-BASE Budget	(V-A2)	327,370.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		345,951.40
1.	Direct State Aid Paid By State	(V-B1)	345,951.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,620.19
D.	At Risk Student	(V-D)		1,880.29
E.	Indian Education For All	(V-E)		1,315.05
F.	American Indian Achievement Gap	(V-F)		1,645.00
G.	Data For Achievement	(V-G)		1,258.95
H.	Special Education Allowable Cost Payment	(V-H)		8,481.55
I.	Remaining Fund Balance Available	(V-I)		7,484.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,315.64
1.	Actual Non-Levy Revenue	(V-J1)	3,315.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		266,924.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	45,153.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	221,771.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		664,876.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,370.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,370.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.49
U.	Over-BASE Mills	(V-U)		22.86
1.	District Property Tax Levy Mills	(V-U1)	22.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

1234 North Star HS

Submit ID: 1234-69747088

01 General Fund

Adopted Budget	0001	992,247.27

Budget Uses

Expenditure Budget	0002	992,247.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,484.25
Direct State Aid	3110	345,951.40
Quality Educator	3111	26,620.19
At Risk Student	3112	1,880.29
Indian Education For All	3113	1,315.05
American Indian Achievement Gap	3114	1,645.00
State Special Education Allowable Cost Payment to Districts	3115	8,481.55
Data For Achievement	3116	1,258.95
State - Guaranteed Tax Base Aid	3120	45,153.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,315.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	221,771.18		
Over-BASE Levy	1110(c)	327,370.42		
District Tax Levy			1110	549,141.60
Total Estimated Revenues to Fund Adopted Budget			0004	992,247.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	168,211.36

Budget Uses

Expenditure Budget	0002	168,211.36
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,334.28
Contingency	0006	3,533.43
Over-Schedule	0011	129,343.65
Fund Balance for Budget	TFS48	60,290.93
Operating Reserve	0961	33,642.27
Unreserved Fund Balance Reappropriated	0970	26,648.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,433.85
State - On-Schedule Transportation Reimbursement	3210	19,433.86
District Tax Levy	1110	102,694.99
District Mills	999	7.17
Total Estimated Revenues to Fund Adopted Budget	0004	168,211.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1234 North Star HS

Submit ID: 1234-69747088

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	18,678.78

Budget Uses

Expenditure Budget	0002	18,678.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,331.08
Operating Reserve	0961	34,331.08
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,678.78
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	18,678.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	17,562.16	10,325.00	4,390.54
2014 IC Bus	2017	44,500.00	21,163.38	8,900.00	4,000.00
2014 Bluebird 77 Passenger	2013	45,150.00	47,209.32	9,030.00	6,788.24
2011 BLUE BIRD 72 PASSENGER	2010	50,450.00	75,675.00	N/A	NA
4UZABRDT99CAH1517	2009	43,713.90	45,810.54	8,742.78	3,500.00
2003 Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					18,678.78

13 Tuition Fund

Adopted Budget	0001	8,402.48

Budget Uses

Expenditure Budget	0002	8,402.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,402.48
Unreserved Fund Balance Reappropriated	0970	8,402.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,402.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1234 North Star HS

Submit ID: 1234-69747088

14 Retirement Fund

Adopted Budget	0001	132,580.63

Budget Uses

Expenditure Budget	0002	132,580.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,060.10
Operating Reserve	0961	26,516.13
Unreserved Fund Balance Reappropriated	0970	16,543.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	116,036.66
Total Estimated Revenues to Fund Adopted Budget	0004	132,580.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	314,566.82

Budget Uses

Expenditure Budget	0002	314,566.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	290,680.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	290,680.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	632.30
District Tax Levy	1110	23,254.45
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	314,566.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	30,844.66

Budget Uses

Expenditure Budget	0002	30,844.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,844.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,844.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,844.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1234 North Star HS

Submit ID: 1234-69747088

61 Building Reserve Fund

Adopted Budget		0001	776,448.54

Budget Uses

Expenditure Budget		0002	776,448.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	225,618.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	225,618.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,631.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	530,000.00	
Building Reserve Permissive Levy	1110(b)	15,198.47	
District Tax Levy		1110	545,198.47
District Mills		999	38.07
Building Reserve Voted Mills		0134	37.01
Building Reserve Permissive Mills		0135	1.06
Total Estimated Revenues to Fund Adopted Budget		0004	776,448.54

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	30,000.00	30,000.00	30,000.00
05/02/2023	1,500,000.00	3	612	0.00	500,000.00	500,000.00
Total						530,000.00

Budget Report
FY 2024

45 Sanders

0811 Noxon Elem

Submit ID: 0811-01726922

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 108	N/A	9,451,051

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Lars Swanson

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,040,158.07	97,354.66	10%	9.36%	0.00	527,407.27	512,750.80	54.25
10 Transportation	245,000.00	49,000.00	20%	20.00%	6,728.30	46,557.48	191,714.22	20.28
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	25,000.00		N/A		57.24	0.00	24,942.76	2.64
14 Retirement	180,000.00	36,000.00	20%	20.00%	13,387.44	166,612.56		
17 Adult Education	14,000.00	4,200.00	35%	30.00%	964.48	0.00	13,035.52	1.38
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,765.87	0.00	N/A	0.00%	1,000.41	765.46	0.00	0.00
29 Flexibility	12,287.65	0.00	N/A	0.00%	12,287.65	0.00	0.00	0.00
61 Building Reserve	98,191.37	0.00	N/A	0.00%	69,991.37	4,301.69	23,898.31	2.53
Total of All Funds	1,616,402.96	186,554.66			104,416.89	745,644.46	766,341.61	81.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NOXON K-6	80 *
M1	NOXON 7-8	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	393,484.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,261.25
D.	At Risk Student	(I-D)	10,656.74
E.	Indian Education For All	(I-E)	2,582.28
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	2,472.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,222.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,294.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,492.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	120
B.	BASE Budget Limit	(II-B)	846,308.36
C.	Maximum Budget Limit	(II-C)	1,051,042.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	235,263.41
E.	Adopted Budget	(II-E)	1,081,571.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	804,894.66
H.	Maximum Budget Limit	(II-H)	997,460.57
I.	Highest Budget Without a Vote	(II-I)	1,040,158.07
J.	Highest Budget	(II-J)	1,090,246.07
K.	Highest Voted Amount	(II-K)	50,088.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,040,158.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,354.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,354.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,040,158.07
1.	BASE Budget Limit	(V-A1)	804,894.66	
2.	Over-BASE Budget	(V-A2)	235,263.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		393,484.27
1.	Direct State Aid Paid By State	(V-B1)	393,484.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,261.25
D.	At Risk Student	(V-D)		10,656.74
E.	Indian Education For All	(V-E)		2,582.28
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		2,472.12
H.	Special Education Allowable Cost Payment	(V-H)		22,222.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		452.50
1.	Actual Non-Levy Revenue	(V-J1)	452.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		321,292.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	43,805.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	277,487.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		804,894.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		235,263.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		235,263.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.89
1.	District Property Tax Levy Mills	(V-U1)	24.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

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0811 Noxon Elem

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01 General Fund

Adopted Budget	0001	1,040,158.07

Budget Uses

Expenditure Budget	0002	1,040,158.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	393,484.27
Quality Educator	3111	51,261.25
At Risk Student	3112	10,656.74
Indian Education For All	3113	2,582.28
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	22,222.99
Data For Achievement	3116	2,472.12
State - Guaranteed Tax Base Aid	3120	43,805.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	452.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	277,487.39		
Over-BASE Levy	1110(c)	235,263.41		
District Tax Levy			1110	512,750.80
Total Estimated Revenues to Fund Adopted Budget			0004	1,040,158.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,324.98
Contingency	0006	4,232.50
Over-Schedule	0011	198,442.52
Fund Balance for Budget	TFS48	55,728.30
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	6,728.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,278.74
State - On-Schedule Transportation Reimbursement	3210	23,278.74
District Tax Levy	1110	191,714.22
District Mills	999	20.28
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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Submit ID: 0811-01726922

13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57.24
Unreserved Fund Balance Reappropriated	0970	57.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,942.76
District Mills	999	2.64
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0811 Noxon Elem

Submit ID: 0811-01726922

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,387.44
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	13,387.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	166,612.56
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,164.48
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	964.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,035.52
District Mills	999	1.38
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,765.87

Budget Uses

Expenditure Budget	0002	1,765.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,000.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,000.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	765.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,765.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,287.65

Budget Uses

Expenditure Budget	0002	12,287.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,287.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,287.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,287.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0811 Noxon Elem

Submit ID: 0811-01726922

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0811 Noxon Elem

Submit ID: 0811-01726922

61 Building Reserve Fund

Adopted Budget		0001	98,191.37

Budget Uses

Expenditure Budget		0002	98,191.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	69,991.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	69,991.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,301.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,898.31	
District Tax Levy		1110	23,898.31
District Mills		999	2.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.53
Total Estimated Revenues to Fund Adopted Budget		0004	98,191.37

Budget Report
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0812 Noxon H S

Submit ID: 0812-91741382

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	70	17,319,609

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Lars Swanson

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

45 Sanders

0812 Noxon H S

Submit ID: 0812-91741382

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,051,144.46	104,759.10	10%	9.97%	0.00	473,838.36	577,306.10	33.33
10 Transportation	245,000.00	49,000.00	20%	20.00%	5,754.72	46,557.48	192,687.80	11.13
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	25,000.00		N/A		17.06	0.00	24,982.94	1.44
14 Retirement	150,000.00	30,000.00	20%	20.00%	24,512.56	125,487.44		
17 Adult Education	14,000.00	4,200.00	35%	30.00%	1,054.02	0.00	12,945.98	0.75
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,077.71	0.00	N/A	0.00%	346.99	730.72	15,000.00	0.87
29 Flexibility	50,482.30	0.00	N/A	0.00%	47,010.30	3,472.00	0.00	0.00
61 Building Reserve	84,846.18	0.00	N/A	0.00%	62,036.18	3,479.49	19,330.51	1.12
Total of All Funds	1,636,550.65	187,959.10			140,731.83	653,565.49	842,253.33	48.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

45 Sanders

0812 Noxon H S

Submit ID: 0812-91741382

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NOXON HS 9-12 70

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	398,310.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,000.70
D.	At Risk Student	(I-D)	3,496.75
E.	Indian Education For All	(I-E)	1,673.70
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	1,602.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,846.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,598.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,534.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	747,470.45
C.	Maximum Budget Limit	(II-C)	931,175.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	296,530.08
E.	Adopted Budget	(II-E)	1,044,000.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	768,362.52
H.	Maximum Budget Limit	(II-H)	958,844.05
I.	Highest Budget Without a Vote	(II-I)	1,051,144.46
J.	Highest Budget	(II-J)	1,051,144.46
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,051,144.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		104,759.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,759.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,051,144.46
1.	BASE Budget Limit	(V-A1)	768,362.52	
2.	Over-BASE Budget	(V-A2)	282,781.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		398,310.75
1.	Direct State Aid Paid By State	(V-B1)	398,310.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,000.70
D.	At Risk Student	(V-D)		3,496.75
E.	Indian Education For All	(V-E)		1,673.70
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		1,602.30
H.	Special Education Allowable Cost Payment	(V-H)		16,846.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,125.11
1.	Actual Non-Levy Revenue	(V-J1)	2,125.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		320,602.16
1.	State - Guaranteed Tax Base Aid	(V-L1)	26,078.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	294,524.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		768,362.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		282,781.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		282,781.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.00
U.	Over-BASE Mills	(V-U)		16.33
1.	District Property Tax Levy Mills	(V-U1)	16.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

45 Sanders

0812 Noxon H S

Submit ID: 0812-91741382

01 General Fund

Adopted Budget	0001	1,051,144.46

Budget Uses

Expenditure Budget	0002	1,051,144.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	398,310.75
Quality Educator	3111	23,000.70
At Risk Student	3112	3,496.75
Indian Education For All	3113	1,673.70
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	16,846.05
Data For Achievement	3116	1,602.30
State - Guaranteed Tax Base Aid	3120	26,078.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,125.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	294,524.16		
Over-BASE Levy	1110(c)	282,781.94		
District Tax Levy			1110	577,306.10
Total Estimated Revenues to Fund Adopted Budget			0004	1,051,144.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,324.98
Contingency	0006	4,232.50
Over-Schedule	0011	198,442.52
Fund Balance for Budget	TFS48	54,754.72
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	5,754.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,278.74
State - On-Schedule Transportation Reimbursement	3210	23,278.74
District Tax Levy	1110	192,687.80
District Mills	999	11.13
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

45 Sanders

0812 Noxon H S

Submit ID: 0812-91741382

13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17.06
Unreserved Fund Balance Reappropriated	0970	17.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,982.94
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0812 Noxon H S

Submit ID: 0812-91741382

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,512.56
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	24,512.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	125,487.44
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0812 Noxon H S

Submit ID: 0812-91741382

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,254.02
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	1,054.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,945.98
District Mills	999	0.75
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,077.71

Budget Uses

Expenditure Budget	0002	16,077.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	346.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	346.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	730.72
District Tax Levy	1110	15,000.00
District Mills	999	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	16,077.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	50,482.30

Budget Uses

Expenditure Budget	0002	50,482.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,010.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,010.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,472.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,482.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0812 Noxon H S

Submit ID: 0812-91741382

61 Building Reserve Fund

Adopted Budget		0001	84,846.18

Budget Uses

Expenditure Budget		0002	84,846.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,036.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,036.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,479.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,330.51	
District Tax Levy		1110	19,330.51
District Mills		999	1.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	84,846.18

Budget Report
FY 2024

48 Stillwater

0857 Nye Elem

Submit ID: 0857-48360553

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	2,657,790

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Brandy Martin

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0857 Nye Elem

Submit ID: 0857-48360553

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,953.44	9,000.00	10%	7.90%	145.57	56,711.71	57,096.16	21.48
10 Transportation	200.00	40.00	20%	20.00%	699.77	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	4,393.72	12,606.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	436.86	0.00	N/A	0.00%	345.23	91.63	0.00	0.00
29 Flexibility	678.51	0.00	N/A	0.00%	678.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	132,268.81	12,440.00			6,262.80	69,409.62	57,096.16	21.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0857 Nye Elem

Submit ID: 0857-48360553

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NYE K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,218.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,922.60
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	215.19
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	206.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,387.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	462.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	78,703.34
C.	Maximum Budget Limit	(II-C)	97,432.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,604.91
E.	Adopted Budget	(II-E)	96,308.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	96,348.53
H.	Maximum Budget Limit	(II-H)	119,465.36
I.	Highest Budget Without a Vote	(II-I)	113,953.44
J.	Highest Budget	(II-J)	119,465.36
K.	Highest Voted Amount	(II-K)	5,511.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,953.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		145.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	145.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,145.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,953.44
1.	BASE Budget Limit	(V-A1)	96,348.53	
2.	Over-BASE Budget	(V-A2)	17,604.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,218.57
1.	Direct State Aid Paid By State	(V-B1)	50,218.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,922.60
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		215.19
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		206.01
H.	Special Education Allowable Cost Payment	(V-H)		1,387.89
I.	Remaining Fund Balance Available	(V-I)		145.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		761.45
1.	Actual Non-Levy Revenue	(V-J1)	761.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,491.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,491.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		96,348.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,604.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,604.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.62
1.	District Property Tax Levy Mills	(V-U1)	6.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0857 Nye Elem

Submit ID: 0857-48360553

01 General Fund

Adopted Budget	0001	113,953.44

Budget Uses

Expenditure Budget	0002	113,953.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	145.57
Direct State Aid	3110	50,218.57
Quality Educator	3111	3,922.60
At Risk Student	3112	0.00
Indian Education For All	3113	215.19
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,387.89
Data For Achievement	3116	206.01
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	761.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,491.25		
Over-BASE Levy	1110(c)	17,604.91		
District Tax Levy			1110	57,096.16
Total Estimated Revenues to Fund Adopted Budget			0004	113,953.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200.00

Budget Uses

Expenditure Budget	0002	200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	200.00
Fund Balance for Budget	TFS48	739.77
Operating Reserve	0961	40.00
Unreserved Fund Balance Reappropriated	0970	699.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200.00
Estimated Revenues Exceeding Adopted Budget	0004a	499.77

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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48 Stillwater

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14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,793.72
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	4,393.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,606.28
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

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28 Technology Fund

Adopted Budget	0001	436.86

Budget Uses

Expenditure Budget	0002	436.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	345.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	345.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	91.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	436.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	678.51

Budget Uses

Expenditure Budget	0002	678.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	678.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	678.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	678.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0857 Nye Elem

Submit ID: 0857-48360553

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0857 Nye Elem

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0342-87177354

0342 Olney-Bissell Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	108	N/A	5,885,285

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Teresa Bruce

(Signature) (Date)

Chairperson, School Trustees: Tom West

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-87177354

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	872,643.77	70,645.07	10%	8.10%	0.00	618,497.15	254,146.62	43.18
10 Transportation	182,153.42	4,623.19	20%	2.54%	0.00	50,780.09	131,373.33	22.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	86,615.76		N/A		1,214.20	0.00	85,401.56	14.51
14 Retirement	135,262.74	27,052.55	20%	20.00%	20,583.64	114,679.10		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,680.32	0.00	N/A	0.00%	0.00	737.82	8,942.50	1.52
29 Flexibility	17.35	0.00	N/A	0.00%	17.35	0.00	0.00	0.00
61 Building Reserve	86,464.22	0.00	N/A	0.00%	8,915.20	15,050.48	62,498.54	10.62
Total of All Funds	1,372,837.58	102,320.81			30,730.39	799,744.64	542,362.55	92.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0342-87177354

0342 Olney-Bissell Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OLNEY-BISSELL K-6	90
M1	BISSELL 7-8	18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	385,784.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,660.00
D.	At Risk Student	(I-D)	3,761.55
E.	Indian Education For All	(I-E)	2,582.28
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	2,472.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,303.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,551.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,951.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	729,326.94
C.	Maximum Budget Limit	(II-C)	902,218.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	96,811.06
E.	Adopted Budget	(II-E)	826,138.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	775,832.71
H.	Maximum Budget Limit	(II-H)	968,155.91
I.	Highest Budget Without a Vote	(II-I)	872,643.77
J.	Highest Budget	(II-J)	968,155.91
K.	Highest Voted Amount	(II-K)	95,512.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	872,643.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		70,645.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		70,645.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		872,643.77
1.	BASE Budget Limit	(V-A1)	775,832.71	
2.	Over-BASE Budget	(V-A2)	96,811.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		385,784.03
1.	Direct State Aid Paid By State	(V-B1)	385,784.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,660.00
D.	At Risk Student	(V-D)		3,761.55
E.	Indian Education For All	(V-E)		2,582.28
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		2,472.12
H.	Special Education Allowable Cost Payment	(V-H)		27,303.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,393.31
1.	Actual Non-Levy Revenue	(V-J1)	1,393.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		316,405.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	159,070.23	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	157,335.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		775,832.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		96,811.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		96,811.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.45
1.	District Property Tax Levy Mills	(V-U1)	16.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	872,643.77

Budget Uses

Expenditure Budget	0002	872,643.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	385,784.03
Quality Educator	3111	35,660.00
At Risk Student	3112	3,761.55
Indian Education For All	3113	2,582.28
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	27,303.63
Data For Achievement	3116	2,472.12
State - Guaranteed Tax Base Aid	3120	159,070.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,393.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	157,335.56		
Over-BASE Levy	1110(c)	96,811.06		
District Tax Levy			1110	254,146.62
Total Estimated Revenues to Fund Adopted Budget			0004	872,643.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	182,153.42

Budget Uses

Expenditure Budget	0002	182,153.42
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,163.72
Contingency	0006	4,616.37
Over-Schedule	0011	131,373.33
Fund Balance for Budget	TFS48	4,623.19
Operating Reserve	0961	4,623.19
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,390.04
State - On-Schedule Transportation Reimbursement	3210	25,390.05
District Tax Levy	1110	131,373.33
District Mills	999	22.32
Total Estimated Revenues to Fund Adopted Budget	0004	182,153.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	86,615.76

Budget Uses

Expenditure Budget	0002	86,615.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,214.20
Unreserved Fund Balance Reappropriated	0970	1,214.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	85,401.56
District Mills	999	14.51
Total Estimated Revenues to Fund Adopted Budget	0004	86,615.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	135,262.74

Budget Uses

Expenditure Budget	0002	135,262.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,636.19
Operating Reserve	0961	27,052.55
Unreserved Fund Balance Reappropriated	0970	20,583.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	114,679.10
Total Estimated Revenues to Fund Adopted Budget	0004	135,262.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,680.32

Budget Uses

Expenditure Budget	0002	9,680.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	737.82
District Tax Levy	1110	8,942.50
District Mills	999	1.52
Total Estimated Revenues to Fund Adopted Budget	0004	9,680.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17.35

Budget Uses

Expenditure Budget	0002	17.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	86,464.22

Budget Uses

Expenditure Budget		0002	86,464.22
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,915.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,915.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,050.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	51,000.00	
Building Reserve Permissive Levy	1110(b)	11,498.54	
District Tax Levy		1110	62,498.54
District Mills		999	10.62
Building Reserve Voted Mills		0134	8.67
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	86,464.22

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	765,000.00	15	612	0.00	51,000.00	51,000.00
Total						51,000.00

Budget Report
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0935 Opheim K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	31	*	10	3,248,326

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Twyla Anderson

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

53 Valley

0935 Opheim K-12 Schools

Submit ID: 0935-55629094

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,033,945.67	103,617.49	10%	10.02%	7,617.91	604,042.95	422,284.81	129.99
10 Transportation	130,000.00	13,000.00	20%	10.00%	38,137.14	38,597.79	53,265.07	16.40
11 Bus Depreciation Reserve	180,195.92	0.00	N/A	0.00%	84,518.72	0.00	95,677.20	29.45
13 Tuition	150,000.00		N/A		0.00	0.00	150,000.00	46.18
14 Retirement	165,000.00	0.00	20%	0.00%	0.00	165,000.00		
17 Adult Education	5,370.07	0.00	35%	0.00%	5,370.07	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,949.74	0.00	N/A	0.00%	2,240.34	709.40	10,000.00	3.08
29 Flexibility	3,615.75	0.00	N/A	0.00%	3,615.75	0.00	0.00	0.00
61 Building Reserve	69,092.89	0.00	N/A	0.00%	33,922.89	23,708.76	11,461.24	3.53
Total of All Funds	1,750,170.04	116,617.49			175,422.82	832,058.90	742,688.32	228.63

50 Debt Service **Tax Jurisdiction**								
0935	33,544.00	0.00	20-9-438	0.00%	0.00	0.00	33,544.00	10.33

Budget Report
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0935 Opheim K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHEIM K-6	26 *
M1	OPHEIM 7-8	5 *
H1	OPHEIM HS 9-12	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	353,991.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,995.15
D.	At Risk Student	(I-D)	1,532.06
E.	Indian Education For All	(I-E)	980.31
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	938.49
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,447.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,747.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,796.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,258.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	735,229.08
C.	Maximum Budget Limit	(II-C)	919,612.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	290,644.13
E.	Adopted Budget	(II-E)	1,027,885.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	745,948.98
H.	Maximum Budget Limit	(II-H)	924,702.88
I.	Highest Budget Without a Vote	(II-I)	1,033,945.67
J.	Highest Budget	(II-J)	1,033,945.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,033,945.67

Budget Report
FY 2024

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0935 Opheim K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		103,394.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		222.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	222.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,617.91
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	158.39	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,459.52	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,235.40

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	40,667.90	15,779.91	56,447.81
B.	Special Education RSBG to Coop	1,439.20	308.40	1,747.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	16,842.84	6,435.32	23,278.16

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	198,328.00	78,377.50	276,705.50
		370,067.00	421,860.50	791,927.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	130,633.65	148,916.76	279,550.41
H.	Special Education in BASE@40%	16,842.84	6,435.32	23,278.16
I.	Subsidized BASE Amount	147,476.49	155,352.08	302,828.57
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,033,945.67
1.	BASE Budget Limit	(V-A1)	745,948.98	
2.	Over-BASE Budget	(V-A2)	287,996.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		353,991.59
1.	Direct State Aid Paid By State	(V-B1)	353,991.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,995.15
D.	At Risk Student	(V-D)		1,532.06
E.	Indian Education For All	(V-E)		980.31
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		938.49

H.	Special Education Allowable Cost Payment	(V-H)		56,447.81
I.	Remaining Fund Balance Available	(V-I)		7,459.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,923.42
1.	Actual Non-Levy Revenue	(V-J1)	20,923.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		274,445.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	139,999.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	134,446.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		745,948.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		158.39
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	158.39	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		287,838.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		287,996.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.66
T.	BASE Mills - High School	(V-T)		14.72
U.	Over-BASE Mills	(V-U)		88.61
1.	District Property Tax Levy Mills	(V-U1)	88.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

53 Valley

Submit ID: 0935-55629094

0935 Opheim K-12 Schools

01 General Fund

Adopted Budget	0001	1,033,945.67

Budget Uses

Expenditure Budget	0002	1,033,945.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,617.91
Direct State Aid	3110	353,991.59
Quality Educator	3111	28,995.15
At Risk Student	3112	1,532.06
Indian Education For All	3113	980.31
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	56,447.81
Data For Achievement	3116	938.49
State - Guaranteed Tax Base Aid	3120	139,999.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,864.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,396.03
Rentals	1910	405.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	16,258.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	134,446.51		
Over-BASE Levy	1110(c)	287,838.30		
District Tax Levy			1110	422,284.81
Total Estimated Revenues to Fund Adopted Budget			0004	1,033,945.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,088.90
Contingency	0006	3,508.89
Over-Schedule	0011	91,402.21
Fund Balance for Budget	TFS48	51,137.14
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	38,137.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,298.89
State - On-Schedule Transportation Reimbursement	3210	19,298.90
District Tax Levy	1110	53,265.07
District Mills	999	16.40
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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53 Valley

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0935 Opheim K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,195.92

Budget Uses

Expenditure Budget	0002	180,195.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,518.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,518.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	95,677.20
District Mills	999	29.45
Total Estimated Revenues to Fund Adopted Budget	0004	180,195.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition E-Bus	2022	64,060.00	9,500.00	12,812.00	12,812.00
2019 Ford Expedition XL	2020	47,500.00	28,500.00	9,500.00	9,500.00
2013 MICRO BIRD-18 PASS	2015	66,000.00	26,400.00	13,200.00	13,200.00
2013 MICRO BIRD-30 PASS	2015	64,000.00	25,600.00	12,800.00	12,800.00
2014 MICRO BIRD-14 PASS	2015	65,300.00	39,180.00	13,060.00	13,060.00
2014 MICRO BIRD-14 PASS #2	2015	65,300.00	39,180.00	13,060.00	13,060.00
2011 INTERNATIONAL	2010	76,226.00	91,471.20	15,245.20	15,245.20
2007 BLUE BIRD VISION	2006	60,000.00	84,000.00	12,000.00	6,000.00
Total					95,677.20

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,000.00
District Mills	999	46.18
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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53 Valley

0935 Opheim K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	165,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,370.07

Budget Uses

Expenditure Budget	0002	5,370.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,370.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,370.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,370.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

0935 Opheim K-12 Schools

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28 Technology Fund

Adopted Budget	0001	12,949.74

Budget Uses

Expenditure Budget	0002	12,949.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,240.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,240.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	709.40
District Tax Levy	1110	10,000.00
District Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	12,949.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,615.75

Budget Uses

Expenditure Budget	0002	3,615.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,615.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,615.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,615.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

53 Valley

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0935 Opheim K-12 Schools

50 Debt Service Fund

0935

Taxable Value		3,248,326.00
Adopted Budget	0001	33,544.00

Budget Uses

Expenditure Budget	0002	33,544.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,544.00
Jurisdiction Mills	999	10.33
Total Estimated Revenues to Fund Adopted Budget	0004	33,544.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/25/2020	06/30/2036	550,000.00	535,000.00	5,000.00	11,772.00	0.00
High School Bond	12/25/2020	06/30/2036	550,000.00	535,000.00	5,000.00	11,772.00	0.00
Total Bond Requirements							33,544.00
Total Debt Service Requirements						0002	33,544.00

Budget Report
FY 2024

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Submit ID: 0935-55629094

0935 Opheim K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	69,092.89

Budget Uses

Expenditure Budget		0002	69,092.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	33,922.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	33,922.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,708.76
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,461.24	
District Tax Levy		1110	11,461.24
District Mills		999	3.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.53
Total Estimated Revenues to Fund Adopted Budget		0004	69,092.89

Budget Report
FY 2024

39 Powell

0715 Ovando Elem

Submit ID: 0715-23100590

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	1,860,184

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dena Hooker

(Signature) (Date)

Chairperson, School Trustees: Todd Bauer

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

39 Powell

0715 Ovando Elem

Submit ID: 0715-23100590

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	181,422.27	18,485.29	10%	10.19%	15,319.94	96,037.77	70,064.56	37.66
10 Transportation	2,969.38	0.00	20%	0.00%	2,969.38	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	28,780.00	5,756.00	20%	20.00%	953.50	27,826.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,835.87	0.00	N/A	0.00%	2,696.61	139.26	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	53,968.96	0.00	N/A	0.00%	37,318.96	13,320.00	3,330.00	1.79
Total of All Funds	269,976.48	24,241.29			59,258.39	137,323.53	73,394.56	39.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

39 Powell

0715 Ovando Elem

Submit ID: 0715-23100590

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 OVANDO K-8 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,105.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,090.26
D.	At Risk Student	(I-D)	25.27
E.	Indian Education For All	(I-E)	406.47
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	389.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,663.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	873.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	437.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	131,592.27
C.	Maximum Budget Limit	(II-C)	162,451.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,387.31
E.	Adopted Budget	(II-E)	162,451.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	146,437.77
H.	Maximum Budget Limit	(II-H)	181,422.27
I.	Highest Budget Without a Vote	(II-I)	181,422.27
J.	Highest Budget	(II-J)	181,422.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	181,422.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,142.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		343.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	343.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,319.94
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	304.40	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,015.54	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,805.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		181,422.27
1.	BASE Budget Limit	(V-A1)	146,437.77	
2.	Over-BASE Budget	(V-A2)	34,984.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,105.48
1.	Direct State Aid Paid By State	(V-B1)	72,105.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,090.26
D.	At Risk Student	(V-D)		25.27
E.	Indian Education For All	(V-E)		406.47
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		389.13
H.	Special Education Allowable Cost Payment	(V-H)		3,663.77
I.	Remaining Fund Balance Available	(V-I)		15,015.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		45.65
1.	Actual Non-Levy Revenue	(V-J1)	45.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		43,696.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,311.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,384.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		146,437.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		304.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	304.40	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		34,680.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		34,984.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.02
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.64
1.	District Property Tax Levy Mills	(V-U1)	18.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

39 Powell

0715 Ovando Elem

Submit ID: 0715-23100590

01 General Fund

Adopted Budget	0001	181,422.27

Budget Uses

Expenditure Budget	0002	181,422.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,319.94
Direct State Aid	3110	72,105.48
Quality Educator	3111	11,090.26
At Risk Student	3112	25.27
Indian Education For All	3113	406.47
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,663.77
Data For Achievement	3116	389.13
State - Guaranteed Tax Base Aid	3120	8,311.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	45.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	35,384.46	
Over-BASE Levy	1110(c)	34,680.10	
District Tax Levy		1110	70,064.56
Total Estimated Revenues to Fund Adopted Budget		0004	181,422.27
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,969.38

Budget Uses

Expenditure Budget	0002	2,969.38
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,969.38
Fund Balance for Budget	TFS48	2,969.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,969.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,969.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

39 Powell

0715 Ovando Elem

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0715 Ovando Elem

Submit ID: 0715-23100590

14 Retirement Fund

Adopted Budget	0001	28,780.00

Budget Uses

Expenditure Budget	0002	28,780.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,709.50
Operating Reserve	0961	5,756.00
Unreserved Fund Balance Reappropriated	0970	953.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	27,826.50
Total Estimated Revenues to Fund Adopted Budget	0004	28,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,835.87

Budget Uses

Expenditure Budget	0002	2,835.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,696.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,696.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	139.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,835.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

39 Powell

0715 Ovando Elem

Submit ID: 0715-23100590

61 Building Reserve Fund

Adopted Budget		0001	53,968.96

Budget Uses

Expenditure Budget		0002	53,968.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,318.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,318.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,320.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,330.00	
District Tax Levy		1110	3,330.00
District Mills		999	1.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.79
Total Estimated Revenues to Fund Adopted Budget		0004	53,968.96

Budget Report
FY 2024

48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	227	N/A	6,837,822

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kevin Hoffman

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,646,211.85	145,383.67	10%	8.83%	0.00	1,295,611.30	350,600.55	51.28
10 Transportation	235,045.13	47,009.03	20%	20.00%	4,150.48	23,893.72	207,000.93	30.27
11 Bus Depreciation Reserve	79,880.82	46,984.38	N/A	58.82%	0.00	0.00	79,880.82	11.68
13 Tuition	95,000.00		N/A		0.00	0.00	95,000.00	13.89
14 Retirement	225,000.00	42,919.64	20%	19.08%	0.00	225,000.00		
17 Adult Education	1,000.00	350.00	35%	35.00%	5,925.84	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,000.00	9,957.21	N/A	99.57%	0.00	1,425.20	8,574.80	1.25
29 Flexibility	2,135.58	0.00	N/A	0.00%	2,135.58	0.00	0.00	0.00
61 Building Reserve	38,977.85	120,118.10	N/A	308.17%	0.00	21,395.69	17,582.16	2.57
Total of All Funds	2,333,251.23	412,722.03			12,211.90	1,567,325.91	758,639.26	110.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PARK CITY K-6	175
M1	PARK CITY 7-8	52

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	736,314.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	93,429.20
D.	At Risk Student	(I-D)	3,657.20
E.	Indian Education For All	(I-E)	5,427.57
F.	American Indian Achievement Gap	(I-F)	2,115.00
G.	Data For Achievement	(I-G)	5,196.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,390.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,667.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,267.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	218
B.	BASE Budget Limit	(II-B)	1,424,388.01
C.	Maximum Budget Limit	(II-C)	1,772,113.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	147,584.03
E.	Adopted Budget	(II-E)	1,571,972.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,498,627.82
H.	Maximum Budget Limit	(II-H)	1,863,510.08
I.	Highest Budget Without a Vote	(II-I)	1,646,211.85
J.	Highest Budget	(II-J)	1,863,510.08
K.	Highest Voted Amount	(II-K)	217,298.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,646,211.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		145,383.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		145,383.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,646,211.85
1.	BASE Budget Limit	(V-A1)	1,498,627.82	
2.	Over-BASE Budget	(V-A2)	147,584.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		736,314.49
1.	Direct State Aid Paid By State	(V-B1)	736,314.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		93,429.20
D.	At Risk Student	(V-D)		3,657.20
E.	Indian Education For All	(V-E)		5,427.57
F.	American Indian Achievement Gap	(V-F)		2,115.00
G.	Data For Achievement	(V-G)		5,196.03
H.	Special Education Allowable Cost Payment	(V-H)		47,390.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,051.27
1.	Actual Non-Levy Revenue	(V-J1)	8,051.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		597,046.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	394,029.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	203,016.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,498,627.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		147,584.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		147,584.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.70
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.58
1.	District Property Tax Levy Mills	(V-U1)	21.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

01 General Fund

Adopted Budget	0001	1,646,211.85

Budget Uses

Expenditure Budget	0002	1,646,211.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	736,314.49
Quality Educator	3111	93,429.20
At Risk Student	3112	3,657.20
Indian Education For All	3113	5,427.57
American Indian Achievement Gap	3114	2,115.00
State Special Education Allowable Cost Payment to Districts	3115	47,390.64
Data For Achievement	3116	5,196.03
State - Guaranteed Tax Base Aid	3120	394,029.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,926.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,125.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	203,016.52		
Over-BASE Levy	1110(c)	147,584.03		
District Tax Levy			1110	350,600.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,646,211.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,045.13

Budget Uses

Expenditure Budget	0002	235,045.13
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,721.56
Contingency	0006	2,172.16
Over-Schedule	0011	211,151.41
Fund Balance for Budget	TFS48	51,159.51
Operating Reserve	0961	47,009.03
Unreserved Fund Balance Reappropriated	0970	4,150.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,946.86
State - On-Schedule Transportation Reimbursement	3210	11,946.86
District Tax Levy	1110	207,000.93
District Mills	999	30.27
Total Estimated Revenues to Fund Adopted Budget	0004	235,045.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	79,880.82

Budget Uses

Expenditure Budget	0002	79,880.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,984.38
Operating Reserve	0961	46,984.38
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,880.82
District Mills	999	11.68
Total Estimated Revenues to Fund Adopted Budget	0004	79,880.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 14 passenger bus	2023	36,927.50	0.00	7,385.50	7,385.50
2022 Thomas Bus	2023	64,491.50	0.00	12,898.30	12,898.30
EXTENDED BUS ARM	2023	3,850.00	0.00	770.00	770.00
Coachliner Activity Bus	2021	125,537.50	50,215.00	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	18,429.00	3,685.80	3,685.80
2020 Thomas Bus	2019	49,276.00	39,420.80	9,855.20	9,855.20
2019 IC Bus	2018	57,116.39	57,116.40	11,423.28	11,423.28
2017 INTERNATIONAL BUS HARLOW'S HANDICAP	2017	87,552.26	122,573.15	17,510.45	8,755.24
5 BUS CAMERA SYSTEMS W/DVR	2015	4,714.80	7,072.20	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256,1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.07	11,395.61	N/A	NA
Total					79,880.82

13 Tuition Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	95,000.00
District Mills	999	13.89
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,919.64
Operating Reserve	0961	42,919.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,275.84
Operating Reserve	0961	350.00
Unreserved Fund Balance Reappropriated	0970	5,925.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,925.84

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,957.21
Operating Reserve	0961	9,957.21
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,425.20
District Tax Levy	1110	8,574.80
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

29 Flexibility Fund

Adopted Budget	0001	2,135.58

Budget Uses

Expenditure Budget	0002	2,135.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,135.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,135.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,135.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0846 Park City Elem

Submit ID: 0846-77440553

61 Building Reserve Fund

Adopted Budget		0001	38,977.85

Budget Uses

Expenditure Budget		0002	38,977.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	120,118.10
Operating Reserve		0961	120,118.10
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,395.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,582.16	
District Tax Levy		1110	17,582.16
District Mills		999	2.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.57
Total Estimated Revenues to Fund Adopted Budget		0004	38,977.85

Budget Report
FY 2024

34 Park

0613 Park H S

Submit ID: 0613-85205838

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	422	68,878,557

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peter Grady

(Signature) (Date)

Chairperson, School Trustees: Signe Lahren

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
34 Park
0613 Park H S

Submit ID: 0613-85205838

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,967,440.60	347,684.22	10%	8.76%	0.00	2,285,595.18	1,681,845.42	24.42
10 Transportation	475,000.00	95,000.00	20%	20.00%	152,503.26	61,620.56	260,876.18	3.79
11 Bus Depreciation Reserve	437,532.12	0.00	N/A	0.00%	186,859.12	0.00	250,673.00	3.64
13 Tuition	135,405.72		N/A		49,312.72	0.00	86,093.00	1.25
14 Retirement	700,000.00	140,000.00	20%	20.00%	50,431.03	649,568.97		
17 Adult Education	70,215.78	17,500.00	35%	24.92%	20,215.78	0.00	50,000.00	0.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	190,845.61	0.00	N/A	0.00%	87,808.97	3,036.64	100,000.00	1.45
29 Flexibility	628,396.59	0.00	N/A	0.00%	468,830.61	101,062.98	58,503.00	0.85
61 Building Reserve	401,418.27	0.00	N/A	0.00%	339,558.27	8,860.00	53,000.00	0.77
Total of All Funds	7,006,254.69	600,184.22			1,355,519.76	3,109,744.33	2,540,990.60	36.90

50 Debt Service **Tax Jurisdiction**								
HS2010A	380,150.93	0.00	20-9-438	0.00%	36,036.07	0.00	344,114.86	5.00
HS2010B	327,166.10	0.00	20-9-438	0.00%	0.00	0.00	327,166.10	4.75

Budget Report
FY 2024

34 Park

0613 Park H S

Submit ID: 0613-85205838

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK HS 9-12 422

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,612,573.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	150,342.56
D.	At Risk Student	(I-D)	10,375.02
E.	Indian Education For All	(I-E)	10,090.02
F.	American Indian Achievement Gap	(I-F)	3,290.00
G.	Data For Achievement	(I-G)	9,659.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	88,067.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	30,383.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	426
B.	BASE Budget Limit	(II-B)	3,150,982.08
C.	Maximum Budget Limit	(II-C)	3,921,130.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	770,148.13
E.	Adopted Budget	(II-E)	3,921,130.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,193,090.32
H.	Maximum Budget Limit	(II-H)	3,967,440.60
I.	Highest Budget Without a Vote	(II-I)	3,967,440.60
J.	Highest Budget	(II-J)	3,967,440.60
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,967,440.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		347,684.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		347,684.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,967,440.60
1.	BASE Budget Limit	(V-A1)	3,193,090.32	
2.	Over-BASE Budget	(V-A2)	774,350.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,612,573.73
1.	Direct State Aid Paid By State	(V-B1)	1,612,573.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		150,342.56
D.	At Risk Student	(V-D)		10,375.02
E.	Indian Education For All	(V-E)		10,090.02
F.	American Indian Achievement Gap	(V-F)		3,290.00
G.	Data For Achievement	(V-G)		9,659.58
H.	Special Education Allowable Cost Payment	(V-H)		88,067.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		748.37
1.	Actual Non-Levy Revenue	(V-J1)	748.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,307,943.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	400,447.94	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	907,495.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,193,090.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		774,350.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		774,350.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.18
U.	Over-BASE Mills	(V-U)		11.24
1.	District Property Tax Levy Mills	(V-U1)	11.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

34 Park

0613 Park H S

Submit ID: 0613-85205838

01 General Fund

Adopted Budget	0001	3,967,440.60

Budget Uses

Expenditure Budget	0002	3,967,440.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,612,573.73
Quality Educator	3111	150,342.56
At Risk Student	3112	10,375.02
Indian Education For All	3113	10,090.02
American Indian Achievement Gap	3114	3,290.00
State Special Education Allowable Cost Payment to Districts	3115	88,067.96
Data For Achievement	3116	9,659.58
State - Guaranteed Tax Base Aid	3120	400,447.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	748.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	907,495.14		
Over-BASE Levy	1110(c)	774,350.28		
District Tax Levy			1110	1,681,845.42
Total Estimated Revenues to Fund Adopted Budget			0004	3,967,440.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,018.69
Contingency	0006	5,601.87
Over-Schedule	0011	413,379.44
Fund Balance for Budget	TFS48	247,503.26
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	152,503.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,810.28
State - On-Schedule Transportation Reimbursement	3210	30,810.28
District Tax Levy	1110	260,876.18
District Mills	999	3.79
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	437,532.12

Budget Uses

Expenditure Budget	0002	437,532.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	186,859.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186,859.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	250,673.00
District Mills	999	3.64
Total Estimated Revenues to Fund Adopted Budget	0004	437,532.12

Budget Report
FY 2024
34 Park

0613 Park H S

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird T3FE Body #F520869	2021	114,500.00	20,000.00	22,900.00	22,900.00
21 Ford 18 Passenger SpED	2021	74,000.00	10,000.00	14,800.00	14,800.00
GS20 PASSENGERS FORD SPED BUS	2021	68,500.00	0.00	13,700.00	13,700.00
2021 BB 83 PASS	2020	108,000.00	20,000.00	21,600.00	21,600.00
2019 BB All American Activity	2018	162,000.00	59,400.00	32,400.00	32,400.00
2016 Blue Bird All American Body	2016	108,500.00	74,799.47	21,700.00	21,700.00
2014 83 Passenger #6	2014	108,651.57	85,055.16	21,730.31	21,730.00
2014 BB Bus	2014	129,820.00	110,835.78	25,964.00	25,964.00
2011BB BUS ACTIVITY 45 PASSENGER	2012	136,350.00	125,905.00	27,270.00	27,270.00
2013 BB 78 passenger	2012	105,000.00	91,500.00	21,000.00	21,000.00
203437- 84 PASS bb SCHOOL BUS	2010	97,500.00	120,750.00	19,500.00	19,500.00
203404 bb 84 passeneger	2009	98,990.00	148,485.00	N/A	NA
20070000 2007 blue bird bus	2007	77,030.00	107,436.00	15,406.00	8,109.00
203400- BB AA sped handi bus 29 passenger	2006	67,427.00	101,140.50	N/A	NA
20290-BB 78 passenger	2003	75,400.00	113,100.00	N/A	NA
20291	2003	525.00	787.50	N/A	NA
20136	2002	2,223.00	3,334.50	N/A	NA
20142	2002	515.00	772.50	N/A	NA
20143-BB 78 passenger bus	2002	74,764.00	112,146.00	N/A	NA
20057- 2001 school bus 78 passenger	2001	75,053.00	112,579.50	N/A	NA
Total					250,673.00

13 Tuition Fund

Adopted Budget	0001	135,405.72

Budget Uses

Expenditure Budget	0002	135,405.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,312.72
Unreserved Fund Balance Reappropriated	0970	49,312.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	86,093.00
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	135,405.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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34 Park

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14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	190,431.03
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	50,431.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	649,568.97
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	70,215.78

Budget Uses

Expenditure Budget	0002	70,215.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,715.78
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	20,215.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	70,215.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	190,845.61

Budget Uses

Expenditure Budget	0002	190,845.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,808.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,808.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,036.64
District Tax Levy	1110	100,000.00
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	190,845.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	628,396.59

Budget Uses

Expenditure Budget	0002	628,396.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	468,830.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	468,830.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	58,503.20
State - Advanced Opportunity Aid	3770	42,559.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	58,503.00
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	628,396.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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34 Park

0613 Park H S

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50 Debt Service Fund

HS2010A

Taxable Value		68,878,557.00
Adopted Budget	0001	380,150.93

Budget Uses

Expenditure Budget	0002	380,150.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,161,036.07
Fund Balance In Sinking Fund	0960	8,125,000.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,036.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	344,114.86
Jurisdiction Mills	999	5.00
Total Estimated Revenues to Fund Adopted Budget	0004	380,150.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	09/13/2010	06/15/2026	10,000,000.00	1,547,053.08	368,650.93	11,000.00	500.00
Total Bond Requirements							380,150.93
Total Debt Service Requirements						0002	380,150.93

Budget Report
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34 Park
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HS2010B

Taxable Value		68,878,557.00
Adopted Budget	0001	327,166.10

Budget Uses

Expenditure Budget	0002	327,166.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	327,166.10
Jurisdiction Mills	999	4.75
Total Estimated Revenues to Fund Adopted Budget	0004	327,166.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	09/14/2010	06/15/2030	5,000,000.00	1,780,000.00	265,000.00	61,666.10	500.00
Total Bond Requirements							327,166.10
Total Debt Service Requirements						0002	327,166.10

61 Building Reserve Fund

Adopted Budget		0001	401,418.27

Budget Uses

Expenditure Budget		0002	401,418.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	339,558.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	339,558.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,860.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	53,000.00	
District Tax Levy		1110	53,000.00
District Mills		999	0.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.77
Total Estimated Revenues to Fund Adopted Budget		0004	401,418.27

Budget Report
FY 2024

48 Stillwater

0847 Park City H S

Submit ID: 0847-71621724

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	107	6,825,373

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kevin Hoffman

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0847 Park City H S

Submit ID: 0847-71621724

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,132,002.34	89,197.46	10%	7.88%	0.00	935,173.53	196,828.81	28.85
10 Transportation	165,163.27	33,032.65	20%	20.00%	33,259.76	23,893.72	108,009.79	15.82
11 Bus Depreciation Reserve	79,064.57	97,992.77	N/A	123.94%	0.00	0.00	79,064.57	11.58
13 Tuition	60,000.00		N/A		0.00	0.00	60,000.00	8.79
14 Retirement	135,000.00	25,307.76	20%	18.75%	0.00	135,000.00		
17 Adult Education	1,000.00	350.00	35%	35.00%	18,995.12	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,990.95	17,589.77	N/A	160.04%	0.00	990.95	10,000.00	1.47
29 Flexibility	0.00	1,179.52	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	26,768.38	73,540.05	N/A	274.73%	0.00	17,479.08	9,289.30	1.36
Total of All Funds	1,609,989.51	338,189.98			52,254.88	1,112,537.28	463,192.47	67.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0847 Park City H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK CITY HS 9-12 107 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	527,248.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,102.30
D.	At Risk Student	(I-D)	1,569.06
E.	Indian Education For All	(I-E)	2,558.37
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	2,449.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,405.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,397.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,796.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	107
B.	BASE Budget Limit	(II-B)	1,008,521.62
C.	Maximum Budget Limit	(II-C)	1,256,497.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,999.88
E.	Adopted Budget	(II-E)	1,098,521.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,042,002.46
H.	Maximum Budget Limit	(II-H)	1,297,589.46
I.	Highest Budget Without a Vote	(II-I)	1,132,002.34
J.	Highest Budget	(II-J)	1,297,589.46
K.	Highest Voted Amount	(II-K)	165,587.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,132,002.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		89,197.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		89,197.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,132,002.34
1.	BASE Budget Limit	(V-A1)	1,042,002.46	
2.	Over-BASE Budget	(V-A2)	89,999.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		527,248.79
1.	Direct State Aid Paid By State	(V-B1)	527,248.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,102.30
D.	At Risk Student	(V-D)		1,569.06
E.	Indian Education For All	(V-E)		2,558.37
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		2,449.23
H.	Special Education Allowable Cost Payment	(V-H)		27,405.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,659.92
1.	Actual Non-Levy Revenue	(V-J1)	12,659.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		416,834.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	310,005.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	106,828.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,042,002.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,999.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,999.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.66
U.	Over-BASE Mills	(V-U)		13.19
1.	District Property Tax Levy Mills	(V-U1)	13.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0847 Park City H S

Submit ID: 0847-71621724

01 General Fund

Adopted Budget	0001	1,132,002.34

Budget Uses

Expenditure Budget	0002	1,132,002.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	527,248.79
Quality Educator	3111	50,102.30
At Risk Student	3112	1,569.06
Indian Education For All	3113	2,558.37
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	27,405.50
Data For Achievement	3116	2,449.23
State - Guaranteed Tax Base Aid	3120	310,005.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,813.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,766.02
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	79.98
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	106,828.93		
Over-BASE Levy	1110(c)	89,999.88		
District Tax Levy			1110	196,828.81
Total Estimated Revenues to Fund Adopted Budget			0004	1,132,002.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,163.27

Budget Uses

Expenditure Budget	0002	165,163.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,721.56
Contingency	0006	2,172.16
Over-Schedule	0011	141,269.55
Fund Balance for Budget	TFS48	66,292.41
Operating Reserve	0961	33,032.65
Unreserved Fund Balance Reappropriated	0970	33,259.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,946.86
State - On-Schedule Transportation Reimbursement	3210	11,946.86
District Tax Levy	1110	108,009.79
District Mills	999	15.82
Total Estimated Revenues to Fund Adopted Budget	0004	165,163.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	79,064.57

Budget Uses

Expenditure Budget	0002	79,064.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,992.77
Operating Reserve	0961	97,992.77
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,064.57
District Mills	999	11.58
Total Estimated Revenues to Fund Adopted Budget	0004	79,064.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 WHITE 14 PASSENGER BUS	2023	36,927.50	0.00	7,385.50	7,385.50
2024 Thomas Bus	2023	64,491.50	0.00	12,898.30	12,898.30
EXTENDED BUS ARM	2023	1,650.00	0.00	330.00	330.00
COACHLINER ACTIVITY BUS	2021	125,537.50	50,215.00	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	18,429.00	3,685.80	3,685.80
2020 THOMAS BUS	2019	49,276.00	39,420.80	9,855.20	9,855.20
2019 IC BUS	2018	57,116.39	57,116.40	11,423.28	11,423.28
2016 INTERNATIONAL HARLOW'S SCHOOL BUS	2016	83,789.71	117,305.58	16,757.94	8,378.99
5 BUS CAMERAS W/DVR	2015	4,714.80	7,072.20	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256, 1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.06	11,395.59	N/A	NA
Total					79,064.57

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	8.79
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,307.76
Operating Reserve	0961	25,307.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,345.12
Operating Reserve	0961	350.00
Unreserved Fund Balance Reappropriated	0970	18,995.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	17,995.12

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,990.95

Budget Uses

Expenditure Budget	0002	10,990.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,589.77
Operating Reserve	0961	17,589.77
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	990.95
District Tax Levy	1110	10,000.00
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	10,990.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,179.52
Operating Reserve	0961	1,179.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0847 Park City H S

Submit ID: 0847-71621724

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0847 Park City H S

Submit ID: 0847-71621724

61 Building Reserve Fund

Adopted Budget		0001	26,768.38

Budget Uses

Expenditure Budget		0002	26,768.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	73,540.05
Operating Reserve		0961	73,540.05
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,479.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,289.30	
District Tax Levy		1110	9,289.30
District Mills		999	1.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.36
Total Estimated Revenues to Fund Adopted Budget		0004	26,768.38

Budget Report
FY 2024

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-83466934

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	1,404,622

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Callantine

(Signature) (Date)

Chairperson, School Trustees: Jason Callantine

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0362-83466934

0362 Pass Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	122,240.65	12,224.07	10%	10.00%	58.94	90,621.24	31,560.47	22.47
10 Transportation	163.47	0.00	20%	0.00%	163.47	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	159.51		N/A		159.51	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	2,071.48	14,928.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	904.36	0.00	N/A	0.00%	796.60	107.76	0.00	0.00
29 Flexibility	2.24	0.00	N/A	0.00%	2.24	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	140,470.23	15,624.07			3,252.24	105,657.52	31,560.47	22.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0362-83466934

0362 Pass Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PASS CREEK K-8 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	58,426.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	5,349.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	286.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	274.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,850.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	616.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	673.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	114,843.76
C.	Maximum Budget Limit	(II-C)	142,953.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	122,296.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	81%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	113,315.09
H.	Maximum Budget Limit	(II-H)	140,468.45
I.	Highest Budget Without a Vote	(II-I)	122,240.65
J.	Highest Budget	(II-J)	140,468.45
K.	Highest Voted Amount	(II-K)	18,227.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	122,240.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,224.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		58.94
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	58.94	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,283.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		122,240.65
1.	BASE Budget Limit	(V-A1)	113,315.09	
2.	Over-BASE Budget	(V-A2)	8,925.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		58,426.83
1.	Direct State Aid Paid By State	(V-B1)	58,426.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		5,349.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		286.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		274.68
H.	Special Education Allowable Cost Payment	(V-H)		1,850.52
I.	Remaining Fund Balance Available	(V-I)		58.94
J.	Non-Levy Revenue and Funding Sources	(V-J)		385.42
1.	Actual Non-Levy Revenue	(V-J1)	385.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,682.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	15,122.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,560.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		113,315.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,925.56
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	8,925.56	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,925.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-83466934

01 General Fund

Adopted Budget	0001	122,240.65

Budget Uses

Expenditure Budget	0002	122,240.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	58.94
Direct State Aid	3110	58,426.83
Quality Educator	3111	5,349.00
At Risk Student	3112	0.00
Indian Education For All	3113	286.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,850.52
Data For Achievement	3116	274.68
State - Guaranteed Tax Base Aid	3120	15,122.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	385.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	8,925.56
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,560.47		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	31,560.47
Total Estimated Revenues to Fund Adopted Budget			0004	122,240.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	163.47

Budget Uses

Expenditure Budget	0002	163.47
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	163.47
Fund Balance for Budget	TFS48	163.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	163.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-83466934

13 Tuition Fund

Adopted Budget	0001	159.51

Budget Uses

Expenditure Budget	0002	159.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159.51
Unreserved Fund Balance Reappropriated	0970	159.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	159.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-83466934

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,471.48
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	2,071.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,928.52
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	904.36

Budget Uses

Expenditure Budget	0002	904.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	796.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	796.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	107.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	904.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0362-83466934

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29 Flexibility Fund

Adopted Budget	0001	2.24

Budget Uses

Expenditure Budget	0002	2.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0362-83466934

0362 Pass Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

50 Teton

0898 Pendroy Elem

Submit ID: 0898-00793190

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	1,028,264

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansmann

(Signature) (Date)

Chairperson, School Trustees: Pat Field

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

0898 Pendroy Elem

Submit ID: 0898-00793190

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	118,392.54	12,213.95	10%	10.32%	5,760.36	87,693.31	24,938.87	24.26
10 Transportation	23,564.71	4,712.94	20%	20.00%	18,851.77	856.00	3,856.94	3.75
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,000.00	5,200.00	20%	20.00%	15,703.96	10,296.04		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,226.12	0.00	N/A	0.00%	2,113.53	112.59	0.00	0.00
29 Flexibility	105,750.02	0.00	N/A	0.00%	105,750.02	0.00	0.00	0.00
61 Building Reserve	32,029.19	0.00	N/A	0.00%	15,601.54	11,453.96	4,973.69	4.84
Total of All Funds	307,962.58	22,126.89			163,781.18	110,411.90	33,769.50	32.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

0898 Pendroy Elem

Submit ID: 0898-00793190

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PENDROY K-6 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	61,162.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,917.17
E.	Indian Education For All	(I-E)	310.83
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	297.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,850.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	616.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	706.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	115,395.07
C.	Maximum Budget Limit	(II-C)	142,895.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	115,395.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	118,392.54
H.	Maximum Budget Limit	(II-H)	146,621.98
I.	Highest Budget Without a Vote	(II-I)	118,392.54
J.	Highest Budget	(II-J)	146,621.98
K.	Highest Voted Amount	(II-K)	28,229.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	118,392.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,839.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		374.70
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	374.70	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,760.36
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,760.36	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,974.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		118,392.54
1.	BASE Budget Limit	(V-A1)	118,392.54	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,162.74
1.	Direct State Aid Paid By State	(V-B1)	61,162.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,917.17
E.	Indian Education For All	(V-E)		310.83
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		297.57
H.	Special Education Allowable Cost Payment	(V-H)		1,850.52
I.	Remaining Fund Balance Available	(V-I)		5,760.36
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,460.92
1.	Actual Non-Levy Revenue	(V-J1)	1,460.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,066.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	17,127.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,938.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		118,392.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

0898 Pendroy Elem

Submit ID: 0898-00793190

01 General Fund

Adopted Budget	0001	118,392.54

Budget Uses

Expenditure Budget	0002	118,392.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,760.36
Direct State Aid	3110	61,162.74
Quality Educator	3111	3,566.00
At Risk Student	3112	1,917.17
Indian Education For All	3113	310.83
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,850.52
Data For Achievement	3116	297.57
State - Guaranteed Tax Base Aid	3120	17,127.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,460.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,938.87		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	24,938.87
Total Estimated Revenues to Fund Adopted Budget			0004	118,392.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	23,564.71

Budget Uses

Expenditure Budget	0002	23,564.71
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	756.00
Contingency	0006	100.00
Over-Schedule	0011	22,708.71
Fund Balance for Budget	TFS48	23,564.71
Operating Reserve	0961	4,712.94
Unreserved Fund Balance Reappropriated	0970	18,851.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	428.00
State - On-Schedule Transportation Reimbursement	3210	428.00
District Tax Levy	1110	3,856.94
District Mills	999	3.75
Total Estimated Revenues to Fund Adopted Budget	0004	23,564.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0898 Pendroy Elem

Submit ID: 0898-00793190

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,903.96
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	15,703.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,296.04
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,226.12

Budget Uses

Expenditure Budget	0002	2,226.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,113.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,113.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,226.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
50 Teton

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Submit ID: 0898-00793190

29 Flexibility Fund

Adopted Budget	0001	105,750.02

Budget Uses

Expenditure Budget	0002	105,750.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,750.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	105,750.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,750.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0898 Pendroy Elem

Submit ID: 0898-00793190

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	32,029.19

Budget Uses

Expenditure Budget		0002	32,029.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,601.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,601.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,453.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,973.69	
District Tax Levy		1110	4,973.69
District Mills		999	4.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.84
Total Estimated Revenues to Fund Adopted Budget		0004	32,029.19

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	124	*	64	14,632,713

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Catherine Babbitt

(Signature) (Date)

Chairperson, School Trustees: Sara Rouse

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,931,678.00	196,085.00	10%	10.15%	84,668.34	1,066,001.60	781,008.06	53.38
10 Transportation	284,790.00	56,958.00	20%	20.00%	72,142.39	61,477.02	151,170.59	10.33
11 Bus Depreciation Reserve	588,445.40	0.00	N/A	0.00%	529,896.80	0.00	58,548.60	4.00
13 Tuition	30,096.00		N/A		29,295.95	0.00	800.05	0.05
14 Retirement	332,000.00	66,400.00	20%	20.00%	46,464.42	285,535.58		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	11,310.64	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	96,026.17	0.00	N/A	0.00%	45,423.36	1,506.31	49,096.50	3.36
29 Flexibility	54,506.97	0.00	N/A	0.00%	54,506.97	0.00	0.00	0.00
61 Building Reserve	69,006.58	0.00	N/A	0.00%	21,720.94	15,185.64	32,100.00	2.19
Total of All Funds	3,396,549.12	322,943.00			895,429.81	1,429,706.15	1,072,723.80	73.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PHILIPSBURG K-6	98
M1	PHILIPSBURG 7-8	26
H1	GRANITE HS 9-12	64 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	812,983.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,124.86
D.	At Risk Student	(I-D)	6,085.94
E.	Indian Education For All	(I-E)	4,495.08
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	4,303.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,218.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,560.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,288.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,870.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	185
B.	BASE Budget Limit	(II-B)	1,530,647.94
C.	Maximum Budget Limit	(II-C)	1,907,232.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	347,760.50
E.	Adopted Budget	(II-E)	1,878,408.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,583,917.50
H.	Maximum Budget Limit	(II-H)	1,970,935.52
I.	Highest Budget Without a Vote	(II-I)	1,931,678.00
J.	Highest Budget	(II-J)	1,970,935.52
K.	Highest Voted Amount	(II-K)	39,257.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,931,678.00

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		193,167.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,917.20
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,917.20	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		84,668.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	84,668.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		280,753.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,372.07	9,845.94	29,218.01
B.	Special Education RSBG to Coop	6,373.60	3,186.80	9,560.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,298.27	5,213.10	15,511.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	802,780.90	500,752.00	1,303,532.90
		974,519.90	844,235.00	1,818,754.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	344,005.53	298,014.96	642,020.48
H.	Special Education in BASE@40%	10,298.27	5,213.10	15,511.36
I.	Subsidized BASE Amount	354,303.80	303,228.06	657,531.84
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,931,678.00
1.	BASE Budget Limit	(V-A1)	1,583,917.50	
2.	Over-BASE Budget	(V-A2)	347,760.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		812,983.44
1.	Direct State Aid Paid By State	(V-B1)	812,983.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,124.86
D.	At Risk Student	(V-D)		6,085.94
E.	Indian Education For All	(V-E)		4,495.08
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		4,303.32

H.	Special Education Allowable Cost Payment	(V-H)		29,218.01
I.	Remaining Fund Balance Available	(V-I)		84,668.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,938.17
	1. Actual Non-Levy Revenue	(V-J1)	10,938.17	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		561,925.34
	1. State - Guaranteed Tax Base Aid	(V-L1)	128,677.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	433,247.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,583,917.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		347,760.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,760.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.06
T.	BASE Mills - High School	(V-T)		10.55
U.	Over-BASE Mills	(V-U)		23.77
	1. District Property Tax Levy Mills	(V-U1)	23.77	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

01 General Fund

Adopted Budget	0001	1,931,678.00

Budget Uses

Expenditure Budget	0002	1,931,678.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	84,668.34
Direct State Aid	3110	812,983.44
Quality Educator	3111	68,124.86
At Risk Student	3112	6,085.94
Indian Education For All	3113	4,495.08
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	29,218.01
Data For Achievement	3116	4,303.32
State - Guaranteed Tax Base Aid	3120	128,677.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,795.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	142.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	433,247.56		
Over-BASE Levy	1110(c)	347,760.50		
District Tax Levy			1110	781,008.06
Total Estimated Revenues to Fund Adopted Budget			0004	1,931,678.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	284,790.00

Budget Uses

Expenditure Budget	0002	284,790.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,888.20
Contingency	0006	5,588.82
Over-Schedule	0011	223,312.98
Fund Balance for Budget	TFS48	129,100.39
Operating Reserve	0961	56,958.00
Unreserved Fund Balance Reappropriated	0970	72,142.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,738.51
State - On-Schedule Transportation Reimbursement	3210	30,738.51
District Tax Levy	1110	151,170.59
District Mills	999	10.33
Total Estimated Revenues to Fund Adopted Budget	0004	284,790.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	588,445.40

Budget Uses

Expenditure Budget	0002	588,445.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	529,896.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	529,896.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	58,548.60
District Mills	999	4.00
Total Estimated Revenues to Fund Adopted Budget	0004	588,445.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 INTERNAT'L ACTIVITY BUS, 44 PASSENGER	2019	166,724.00	133,379.20	33,344.80	33,344.80
2 WHEELCHAIR CONVERSION TO 2012 INTERNAT'L 65 PASSENGER BUS	2018	22,354.00	22,354.00	4,470.80	4,470.00
2017 FRHT THOMAS 44 PASSENGER YELLOW BUS	2017	103,669.00	124,402.80	20,733.80	20,733.80
2012 INTERNAT'L 65 PASSENGER YELLOW SCHOOL BUS	2012	96,593.00	144,889.50	N/A	NA
2010 INTERNAT'L 41 PASSENDER YELLOW BUS	2010	78,500.00	117,750.00	N/A	NA
2009 INTERNATL 71 PASSENGER BUS	2009	85,787.00	128,680.50	N/A	NA
Activity Bus	2003	77,500.00	116,250.00	N/A	NA
02-Bus #3	2002	64,333.00	96,499.50	N/A	NA
Total					58,548.60

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

13 Tuition Fund

Adopted Budget	0001	30,096.00

Budget Uses

Expenditure Budget	0002	30,096.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,295.95
Unreserved Fund Balance Reappropriated	0970	29,295.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	800.05
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	30,096.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

14 Retirement Fund

Adopted Budget	0001	332,000.00

Budget Uses

Expenditure Budget	0002	332,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,864.42
Operating Reserve	0961	66,400.00
Unreserved Fund Balance Reappropriated	0970	46,464.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	285,535.58
Total Estimated Revenues to Fund Adopted Budget	0004	332,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,810.64
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	11,310.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,310.64

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	96,026.17

Budget Uses

Expenditure Budget	0002	96,026.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,423.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,423.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,506.31
District Tax Levy	1110	49,096.50
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	96,026.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	54,506.97

Budget Uses

Expenditure Budget	0002	54,506.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,506.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,506.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,506.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

20 Granite

Submit ID: 0416-24357964

0416 Philipsburg K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	69,006.58

Budget Uses

Expenditure Budget		0002	69,006.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	21,720.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	21,720.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,185.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,100.00	
District Tax Levy		1110	32,100.00
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	69,006.58

Budget Report
FY 2024

34 Park

0620 Pine Creek Elem

Submit ID: 0620-49554732

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 42	N/A	4,225,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ken Mosby

(Signature) (Date)

Chairperson, School Trustees: Luke Jergenson

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
34 Park
0620 Pine Creek Elem

Submit ID: 0620-49554732

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	421,492.46	39,227.66	10%	9.31%	0.00	282,688.95	138,803.51	32.85
10 Transportation	1,950.00	0.00	20%	0.00%	1,900.24	49.76	0.00	0.00
11 Bus Depreciation Reserve	75,663.04	0.00	N/A	0.00%	68,063.04	0.00	7,600.00	1.80
13 Tuition	3,850.00		N/A		3,733.76	116.24	0.00	0.00
14 Retirement	45,000.00	7,449.97	20%	16.56%	0.00	45,000.00		
17 Adult Education	4,700.00	0.00	35%	0.00%	4,588.60	111.40	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,230.00	0.00	N/A	0.00%	15,120.30	1,109.70	0.00	0.00
29 Flexibility	435.00	0.00	N/A	0.00%	417.41	17.59	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	569,320.50	46,677.63			93,823.35	329,093.64	146,403.51	34.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

34 Park

0620 Pine Creek Elem

Submit ID: 0620-49554732

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PINE CREEK K-8	32 *
M1	PINE CREEK 7-8	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	199,341.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,474.39
D.	At Risk Student	(I-D)	26.12
E.	Indian Education For All	(I-E)	1,004.22
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	961.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,705.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,901.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,572.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	389,932.54
C.	Maximum Budget Limit	(II-C)	483,887.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,279.91
E.	Adopted Budget	(II-E)	429,212.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	76%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	382,212.55
H.	Maximum Budget Limit	(II-H)	474,141.93
I.	Highest Budget Without a Vote	(II-I)	421,492.46
J.	Highest Budget	(II-J)	474,141.93
K.	Highest Voted Amount	(II-K)	52,649.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	421,492.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		39,227.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,227.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		421,492.46
1.	BASE Budget Limit	(V-A1)	382,212.55	
2.	Over-BASE Budget	(V-A2)	39,279.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		199,341.12
1.	Direct State Aid Paid By State	(V-B1)	199,341.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,474.39
D.	At Risk Student	(V-D)		26.12
E.	Indian Education For All	(V-E)		1,004.22
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		961.38
H.	Special Education Allowable Cost Payment	(V-H)		5,705.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		370.35
1.	Actual Non-Levy Revenue	(V-J1)	370.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		160,094.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	60,570.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	99,523.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		382,212.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,279.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,279.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.30
1.	District Property Tax Levy Mills	(V-U1)	9.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

34 Park

0620 Pine Creek Elem

Submit ID: 0620-49554732

01 General Fund

Adopted Budget	0001	421,492.46

Budget Uses

Expenditure Budget	0002	421,492.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	199,341.12
Quality Educator	3111	14,474.39
At Risk Student	3112	26.12
Indian Education For All	3113	1,004.22
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	5,705.77
Data For Achievement	3116	961.38
State - Guaranteed Tax Base Aid	3120	60,570.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	370.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	99,523.60		
Over-BASE Levy	1110(c)	39,279.91		
District Tax Levy			1110	138,803.51
Total Estimated Revenues to Fund Adopted Budget			0004	421,492.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,950.00

Budget Uses

Expenditure Budget	0002	1,950.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,950.00
Fund Balance for Budget	TFS48	1,900.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,900.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	49.76
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	75,663.04

Budget Uses

Expenditure Budget	0002	75,663.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,063.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,063.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,600.00
District Mills	999	1.80
Total Estimated Revenues to Fund Adopted Budget	0004	75,663.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 36 passenger IC	2015	38,000.00	45,500.00	7,600.00	7,600.00
Total					7,600.00

13 Tuition Fund

Adopted Budget	0001	3,850.00

Budget Uses

Expenditure Budget	0002	3,850.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,733.76
Unreserved Fund Balance Reappropriated	0970	3,733.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	116.24
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park
0620 Pine Creek Elem

Submit ID: 0620-49554732

14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,449.97
Operating Reserve	0961	7,449.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	45,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,700.00

Budget Uses

Expenditure Budget	0002	4,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,588.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,588.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	111.40
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,230.00

Budget Uses

Expenditure Budget	0002	16,230.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,120.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,120.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	746.21
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	363.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,230.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park
0620 Pine Creek Elem

Submit ID: 0620-49554732

29 Flexibility Fund

Adopted Budget	0001	435.00

Budget Uses

Expenditure Budget	0002	435.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	417.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	417.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17.59
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	435.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

0620 Pine Creek Elem

Submit ID: 0620-49554732

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

17 Garfield

Submit ID: 0385-68824561

0385 Pine Grove Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	365,129

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Pierson

(Signature) (Date)

Chairperson, School Trustees: NOLAN BOLLINGER

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-68824561

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	92,104.99	10,131.32	10%	11.00%	12,737.61	71,711.79	7,655.59	20.97
10 Transportation	2,641.32	528.26	20%	20.00%	352.86	2,288.46	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	8,586.30	0.00	20%	0.00%	0.00	8,586.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,965.44	0.00	N/A	0.00%	1,877.85	87.59	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	105,298.05	10,659.58			14,968.32	82,674.14	7,655.59	20.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

17 Garfield

Submit ID: 0385-68824561

0385 Pine Grove Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PINE GROVE K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,529.89
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,079.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	359.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	822.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	84,825.13
C.	Maximum Budget Limit	(II-C)	104,817.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	84,825.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	92,104.99
H.	Maximum Budget Limit	(II-H)	114,213.43
I.	Highest Budget Without a Vote	(II-I)	92,104.99
J.	Highest Budget	(II-J)	114,213.43
K.	Highest Voted Amount	(II-K)	22,108.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	92,104.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		131.32
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	131.32	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,737.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,737.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,868.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		92,104.99
1.	BASE Budget Limit	(V-A1)	92,104.99	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,529.89
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		1,079.47
I.	Remaining Fund Balance Available	(V-I)		12,737.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		442.38
1.	Actual Non-Levy Revenue	(V-J1)	442.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		24,892.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	17,237.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,655.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		92,104.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.97
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-68824561

01 General Fund

Adopted Budget	0001	92,104.99

Budget Uses

Expenditure Budget	0002	92,104.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,737.61
Direct State Aid	3110	47,482.31
Quality Educator	3111	3,566.00
At Risk Student	3112	1,529.89
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,079.47
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	17,237.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	413.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	28.79
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	7,655.59	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	7,655.59
Total Estimated Revenues to Fund Adopted Budget		0004	92,104.99
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2024
17 Garfield

Submit ID: 0385-68824561

0385 Pine Grove Elem

10 Transportation Fund

Adopted Budget	0001	2,641.32

Budget Uses

Expenditure Budget	0002	2,641.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,401.20
Contingency	0006	240.12
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	881.12
Operating Reserve	0961	528.26
Unreserved Fund Balance Reappropriated	0970	352.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	967.80
State - On-Schedule Transportation Reimbursement	3210	1,320.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,641.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-68824561

14 Retirement Fund

Adopted Budget	0001	8,586.30

Budget Uses

Expenditure Budget	0002	8,586.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,586.30
Total Estimated Revenues to Fund Adopted Budget	0004	8,586.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,965.44

Budget Uses

Expenditure Budget	0002	1,965.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,877.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,877.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,965.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-68824561

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

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Submit ID: 0987-04635474

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	73	N/A	2,757,266

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marilyn Michael

(Signature) (Date)

Chairperson, School Trustees: Joshua Cantrell

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-04635474

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	558,778.24	56,192.03	10%	10.06%	5,464.47	412,346.66	140,967.11	51.13
10 Transportation	82,000.00	16,400.00	20%	20.00%	8,215.36	13,634.50	60,150.14	21.82
11 Bus Depreciation Reserve	135,210.24	0.00	N/A	0.00%	116,248.61	0.00	18,961.63	6.88
13 Tuition	98,000.00		N/A		2,789.32	0.00	95,210.68	34.53
14 Retirement	70,000.00	14,000.00	20%	20.00%	8,213.07	61,786.93		
17 Adult Education	6,000.00	2,100.00	35%	35.00%	6,078.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,187.00	0.00	N/A	0.00%	3,720.85	466.15	7,000.00	2.54
29 Flexibility	6,473.53	0.00	N/A	0.00%	6,473.53	0.00	0.00	0.00
61 Building Reserve	42,797.15	0.00	N/A	0.00%	19,547.15	16,222.19	7,027.81	2.55
Total of All Funds	1,010,446.16	88,692.03			176,751.15	504,456.43	329,317.37	119.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-04635474

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PIONEER K-6 73

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	225,153.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,094.00
D.	At Risk Student	(I-D)	3,630.84
E.	Indian Education For All	(I-E)	1,745.43
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	1,670.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,410.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,752.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,238.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	75
B.	BASE Budget Limit	(II-B)	486,151.80
C.	Maximum Budget Limit	(II-C)	608,444.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,616.56
E.	Adopted Budget	(II-E)	554,768.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	490,161.68
H.	Maximum Budget Limit	(II-H)	603,208.59
I.	Highest Budget Without a Vote	(II-I)	558,778.24
J.	Highest Budget	(II-J)	603,208.59
K.	Highest Voted Amount	(II-K)	44,430.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	558,778.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,877.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		314.21
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	314.21	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,464.47
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,464.47	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,656.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		558,778.24
1.	BASE Budget Limit	(V-A1)	490,161.68	
2.	Over-BASE Budget	(V-A2)	68,616.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		225,153.63
1.	Direct State Aid Paid By State	(V-B1)	225,153.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,094.00
D.	At Risk Student	(V-D)		3,630.84
E.	Indian Education For All	(V-E)		1,745.43
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		1,670.97
H.	Special Education Allowable Cost Payment	(V-H)		31,410.74
I.	Remaining Fund Balance Available	(V-I)		5,464.47
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,850.93
1.	Actual Non-Levy Revenue	(V-J1)	2,850.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		183,555.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	111,205.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	72,350.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		490,161.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,616.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,616.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.89
1.	District Property Tax Levy Mills	(V-U1)	24.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-04635474

01 General Fund

Adopted Budget	0001	558,778.24

Budget Uses

Expenditure Budget	0002	558,778.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,464.47
Direct State Aid	3110	225,153.63
Quality Educator	3111	32,094.00
At Risk Student	3112	3,630.84
Indian Education For All	3113	1,745.43
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	31,410.74
Data For Achievement	3116	1,670.97
State - Guaranteed Tax Base Aid	3120	111,205.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,850.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	72,350.55		
Over-BASE Levy	1110(c)	68,616.56		
District Tax Levy			1110	140,967.11
Total Estimated Revenues to Fund Adopted Budget			0004	558,778.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	82,000.00

Budget Uses

Expenditure Budget	0002	82,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,395.00
Contingency	0006	1,239.50
Over-Schedule	0011	68,365.50
Fund Balance for Budget	TFS48	24,615.36
Operating Reserve	0961	16,400.00
Unreserved Fund Balance Reappropriated	0970	8,215.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,817.25
State - On-Schedule Transportation Reimbursement	3210	6,817.25
District Tax Levy	1110	60,150.14
District Mills	999	21.82
Total Estimated Revenues to Fund Adopted Budget	0004	82,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	135,210.24

Budget Uses

Expenditure Budget	0002	116,248.61
Add To Fund Balance	0003	18,961.63
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,248.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,248.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,961.63
District Mills	999	6.88
Total Estimated Revenues to Fund Adopted Budget	0004	135,210.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
International	2019	94,808.16	0.00	18,961.63	18,961.63
1BAAECPHX2F204480	2001	54,242.50	81,363.75	N/A	NA
Total					18,961.63

13 Tuition Fund

Adopted Budget	0001	98,000.00

Budget Uses

Expenditure Budget	0002	98,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,789.32
Unreserved Fund Balance Reappropriated	0970	2,789.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	95,210.68
District Mills	999	34.53
Total Estimated Revenues to Fund Adopted Budget	0004	98,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,213.07
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	8,213.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	61,786.93
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,178.79
Operating Reserve	0961	2,100.00
Unreserved Fund Balance Reappropriated	0970	6,078.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	78.79

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,187.00

Budget Uses

Expenditure Budget	0002	11,187.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,720.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,720.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	466.15
District Tax Levy	1110	7,000.00
District Mills	999	2.54
Total Estimated Revenues to Fund Adopted Budget	0004	11,187.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,473.53

Budget Uses

Expenditure Budget	0002	6,473.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,473.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,473.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,473.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-04635474

61 Building Reserve Fund

Adopted Budget		0001	42,797.15

Budget Uses

Expenditure Budget		0002	42,797.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,547.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,547.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,222.19
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,027.81	
District Tax Levy		1110	7,027.81
District Mills		999	2.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.55
Total Estimated Revenues to Fund Adopted Budget		0004	42,797.15

Budget Report
FY 2024

45 Sanders

0803 Plains K-12

Submit ID: 0803-33600220

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	327	*	145	9,973,166

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Pfister

(Signature) (Date)

Chairperson, School Trustees: Beau French

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

45 Sanders

0803 Plains K-12

Submit ID: 0803-33600220

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,735,250.03	432,093.93	10%	11.57%	21,057.53	2,896,129.93	818,062.57	82.03
10 Transportation	426,000.00	46,605.88	20%	10.94%	0.00	91,638.95	334,361.05	33.53
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	15,484.00		N/A		0.00	48.00	15,436.00	1.55
14 Retirement	483,600.00	96,720.00	20%	20.00%	14,180.73	469,419.27		
17 Adult Education	5,500.00	0.00	35%	0.00%	2,395.72	304.28	2,800.00	0.28
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	212,500.00	0.00	N/A	0.00%	178,563.01	3,936.99	30,000.00	3.01
29 Flexibility	19,000.00	0.00	N/A	0.00%	18,819.89	180.11	0.00	0.00
61 Building Reserve	244,108.73	0.00	N/A	0.00%	162,628.73	48,479.00	33,001.00	3.31
Total of All Funds	5,141,442.76	575,419.81			397,645.61	3,510,136.53	1,233,660.62	123.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

45 Sanders

0803 Plains K-12

Submit ID: 0803-33600220

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLAINS ELEMENTARY	256
M1	PLAINS 7-8	71
H1	PLAINS HS 9-12	145 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,682,132.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	152,303.86
D.	At Risk Student	(I-D)	24,007.39
E.	Indian Education For All	(I-E)	11,285.52
F.	American Indian Achievement Gap	(I-F)	4,465.00
G.	Data For Achievement	(I-G)	10,804.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	96,019.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,181.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,772.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	468
B.	BASE Budget Limit	(II-B)	3,247,256.80
C.	Maximum Budget Limit	(II-C)	4,011,792.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,428.76
E.	Adopted Budget	(II-E)	3,634,685.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,347,821.27
H.	Maximum Budget Limit	(II-H)	4,134,060.12
I.	Highest Budget Without a Vote	(II-I)	3,735,250.03
J.	Highest Budget	(II-J)	4,134,060.12
K.	Highest Voted Amount	(II-K)	398,810.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,735,250.03

Budget Report
FY 2024

45 Sanders

Submit ID: 0803-33600220

0803 Plains K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		373,525.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		58,568.93
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	58,568.93	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,057.53
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,057.53	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		453,151.46

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	67,234.47	28,785.40	96,019.87
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	26,893.79	11,514.16	38,407.95
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	2,116,357.50	1,131,580.00	3,247,937.50
		2,288,096.50	1,475,063.00	3,763,159.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	807,698.07	520,697.24	1,328,395.30
H.	Special Education in BASE@40%	26,893.79	11,514.16	38,407.95
I.	Subsidized BASE Amount	834,591.86	532,211.40	1,366,803.25
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,735,250.03
1.	BASE Budget Limit	(V-A1)	3,347,821.27	
2.	Over-BASE Budget	(V-A2)	387,428.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,682,132.29
1.	Direct State Aid Paid By State	(V-B1)	1,682,132.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		152,303.86
D.	At Risk Student	(V-D)		24,007.39
E.	Indian Education For All	(V-E)		11,285.52
F.	American Indian Achievement Gap	(V-F)		4,465.00
G.	Data For Achievement	(V-G)		10,804.08

H.	Special Education Allowable Cost Payment	(V-H)		96,019.87
I.	Remaining Fund Balance Available	(V-I)		21,057.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,564.06
1.	Actual Non-Levy Revenue	(V-J1)	2,564.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,343,181.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	912,547.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	430,633.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,347,821.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,428.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,428.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.10
T.	BASE Mills - High School	(V-T)		15.08
U.	Over-BASE Mills	(V-U)		38.85
1.	District Property Tax Levy Mills	(V-U1)	38.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

45 Sanders

0803 Plains K-12

Submit ID: 0803-33600220

01 General Fund

Adopted Budget	0001	3,735,250.03

Budget Uses

Expenditure Budget	0002	3,735,250.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,057.53
Direct State Aid	3110	1,682,132.29
Quality Educator	3111	152,303.86
At Risk Student	3112	24,007.39
Indian Education For All	3113	11,285.52
American Indian Achievement Gap	3114	4,465.00
State Special Education Allowable Cost Payment to Districts	3115	96,019.87
Data For Achievement	3116	10,804.08
State - Guaranteed Tax Base Aid	3120	912,547.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,538.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	15.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	430,633.81		
Over-BASE Levy	1110(c)	387,428.76		
District Tax Levy			1110	818,062.57
Total Estimated Revenues to Fund Adopted Budget			0004	3,735,250.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	426,000.00

Budget Uses

Expenditure Budget	0002	426,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,035.41
Contingency	0006	8,303.54
Over-Schedule	0011	334,661.05
Fund Balance for Budget	TFS48	46,605.88
Operating Reserve	0961	46,605.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	45,669.47
State - On-Schedule Transportation Reimbursement	3210	45,669.48
District Tax Levy	1110	334,361.05
District Mills	999	33.53
Total Estimated Revenues to Fund Adopted Budget	0004	426,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	15,484.00

Budget Uses

Expenditure Budget	0002	15,484.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	48.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,436.00
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	15,484.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	483,600.00

Budget Uses

Expenditure Budget	0002	483,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,900.73
Operating Reserve	0961	96,720.00
Unreserved Fund Balance Reappropriated	0970	14,180.73

Estimated Funding Sources

Interest Earnings	1510	169.27
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	469,250.00
Total Estimated Revenues to Fund Adopted Budget	0004	483,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,500.00

Budget Uses

Expenditure Budget	0002	5,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,395.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,395.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	275.00
Interest Earnings	1510	29.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,800.00
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	5,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0803 Plains K-12

Submit ID: 0803-33600220

28 Technology Fund

Adopted Budget	0001	212,500.00

Budget Uses

Expenditure Budget	0002	212,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	178,563.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,563.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	753.20
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,183.79
District Tax Levy	1110	30,000.00
District Mills	999	3.01
Total Estimated Revenues to Fund Adopted Budget	0004	212,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,000.00

Budget Uses

Expenditure Budget	0002	19,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,819.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,819.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	180.11
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0803 Plains K-12

Submit ID: 0803-33600220

61 Building Reserve Fund

Adopted Budget		0001	244,108.73

Budget Uses

Expenditure Budget		0002	244,108.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	162,628.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	162,628.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,479.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,001.00	
District Tax Levy		1110	33,001.00
District Mills		999	3.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.31
Total Estimated Revenues to Fund Adopted Budget		0004	244,108.73

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	681,035

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Sheets

(Signature) (Date)

Chairperson, School Trustees: Ryan Wade

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	116,176.80	11,617.68	10%	10.00%	0.00	87,752.56	28,424.24	41.74
10 Transportation	3,758.59	267.14	20%	7.11%	0.00	3,058.59	700.00	1.03
11 Bus Depreciation Reserve	9,442.60	0.00	N/A	0.00%	6,942.60	0.00	2,500.00	3.67
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,115.67	3,423.13	20%	20.00%	4,690.92	12,424.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	204.02	0.00	N/A	0.00%	102.88	101.14	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	51,305.04	0.00	N/A	0.00%	35,095.04	12,968.00	3,242.00	4.76
Total of All Funds	198,002.72	15,307.95			46,831.44	116,305.04	34,866.24	51.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PLEASANT VALLEY K-8 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	55,690.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	263.01
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	251.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,696.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	565.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	956.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	103,594.52
C.	Maximum Budget Limit	(II-C)	128,639.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,824.61
E.	Adopted Budget	(II-E)	113,419.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	106,352.19
H.	Maximum Budget Limit	(II-H)	132,061.39
I.	Highest Budget Without a Vote	(II-I)	116,176.80
J.	Highest Budget	(II-J)	132,061.39
K.	Highest Voted Amount	(II-K)	15,884.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	116,176.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,617.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,617.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		116,176.80
1.	BASE Budget Limit	(V-A1)	106,352.19	
2.	Over-BASE Budget	(V-A2)	9,824.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		55,690.84
1.	Direct State Aid Paid By State	(V-B1)	55,690.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		263.01
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		251.79
H.	Special Education Allowable Cost Payment	(V-H)		1,696.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		176.25
1.	Actual Non-Levy Revenue	(V-J1)	176.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		44,707.99
1.	State - Guaranteed Tax Base Aid	(V-L1)	26,108.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,599.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		106,352.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,824.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,824.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.31
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.43
1.	District Property Tax Levy Mills	(V-U1)	14.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

01 General Fund

Adopted Budget	0001	116,176.80

Budget Uses

Expenditure Budget	0002	116,176.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	55,690.84
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	263.01
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,696.31
Data For Achievement	3116	251.79
State - Guaranteed Tax Base Aid	3120	26,108.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	176.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2024
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0325 Pleasant Valley Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,599.63		
Over-BASE Levy	1110(c)	9,824.61		
District Tax Levy			1110	28,424.24
Total Estimated Revenues to Fund Adopted Budget			0004	116,176.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

10 Transportation Fund

Adopted Budget	0001	3,758.59

Budget Uses

Expenditure Budget	0002	3,758.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,780.54
Contingency	0006	278.05
Over-Schedule	0011	700.00
Fund Balance for Budget	TFS48	267.14
Operating Reserve	0961	267.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,529.29
State - On-Schedule Transportation Reimbursement	3210	1,529.30
District Tax Levy	1110	700.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	3,758.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	9,442.60

Budget Uses

Expenditure Budget	0002	9,442.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,942.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,942.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,500.00
District Mills	999	3.67
Total Estimated Revenues to Fund Adopted Budget	0004	9,442.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2011 Chevrolet Traverse	2019	12,503.24	6,870.65	2,500.65	2,500.00
Total					2,500.00

Budget Report
FY 2024
15 Flathead
0325 Pleasant Valley Elem

Submit ID: 0325-37183428

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,115.67

Budget Uses

Expenditure Budget	0002	17,115.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,114.05
Operating Reserve	0961	3,423.13
Unreserved Fund Balance Reappropriated	0970	4,690.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,424.75
Total Estimated Revenues to Fund Adopted Budget	0004	17,115.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

28 Technology Fund

Adopted Budget	0001	204.02

Budget Uses

Expenditure Budget	0002	204.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	101.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	204.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 0325-37183428

0325 Pleasant Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	51,305.04

Budget Uses

Expenditure Budget		0002	51,305.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,095.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,095.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,968.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,242.00	
District Tax Levy		1110	3,242.00
District Mills		999	4.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.76
Total Estimated Revenues to Fund Adopted Budget		0004	51,305.04

Budget Report
FY 2024

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-90225263

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	70	1,364,972

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Claura Whiteman

(Signature) (Date)

Chairperson, School Trustees: Cynthia Brown

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-90225263

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	768,988.43	76,941.09	10%	10.01%	4,479.76	743,385.62	21,123.05	15.54
10 Transportation	104,685.00	20,937.00	20%	20.00%	17,493.27	13,092.20	74,099.53	54.29
11 Bus Depreciation Reserve	90,565.72	0.00	N/A	0.00%	64,021.12	0.00	26,544.60	19.45
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	194,250.00	38,850.00	20%	20.00%	34,562.73	159,687.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,176.15	0.00	N/A	0.00%	5,444.84	731.31	0.00	0.00
29 Flexibility	564.52	0.00	N/A	0.00%	564.52	0.00	0.00	0.00
61 Building Reserve	60,995.85	0.00	N/A	0.00%	37,745.85	17,550.00	5,700.00	4.18
Total of All Funds	1,226,225.67	136,728.09			164,312.09	934,446.40	127,467.18	93.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-90225263

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PLENTY COUPS HS 9-12 70 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	398,310.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,978.25
D.	At Risk Student	(I-D)	6,527.99
E.	Indian Education For All	(I-E)	1,673.70
F.	American Indian Achievement Gap	(I-F)	13,395.00
G.	Data For Achievement	(I-G)	1,602.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,098.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,032.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,906.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	75
B.	BASE Budget Limit	(II-B)	802,234.85
C.	Maximum Budget Limit	(II-C)	990,651.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	802,234.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	768,988.43
H.	Maximum Budget Limit	(II-H)	954,482.12
I.	Highest Budget Without a Vote	(II-I)	768,988.43
J.	Highest Budget	(II-J)	954,482.12
K.	Highest Voted Amount	(II-K)	185,493.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	768,988.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,898.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		42.25
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	42.25	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,479.76
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,479.76	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,420.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		768,988.43
	1. BASE Budget Limit	(V-A1)	768,988.43	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		398,310.75
	1. Direct State Aid Paid By State	(V-B1)	398,310.75	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,978.25
D.	At Risk Student	(V-D)		6,527.99
E.	Indian Education For All	(V-E)		1,673.70
F.	American Indian Achievement Gap	(V-F)		13,395.00
G.	Data For Achievement	(V-G)		1,602.30
H.	Special Education Allowable Cost Payment	(V-H)		9,098.39
I.	Remaining Fund Balance Available	(V-I)		4,479.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		314,922.29
	1. State - Guaranteed Tax Base Aid	(V-L1)	293,799.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,123.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		768,988.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.54
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-90225263

01 General Fund

Adopted Budget	0001	768,988.43

Budget Uses

Expenditure Budget	0002	768,988.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,479.76
Direct State Aid	3110	398,310.75
Quality Educator	3111	18,978.25
At Risk Student	3112	6,527.99
Indian Education For All	3113	1,673.70
American Indian Achievement Gap	3114	13,395.00
State Special Education Allowable Cost Payment to Districts	3115	9,098.39
Data For Achievement	3116	1,602.30
State - Guaranteed Tax Base Aid	3120	293,799.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,123.05		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	21,123.05
Total Estimated Revenues to Fund Adopted Budget			0004	768,988.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	104,685.00

Budget Uses

Expenditure Budget	0002	104,685.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,902.00
Contingency	0006	1,190.20
Over-Schedule	0011	91,592.80
Fund Balance for Budget	TFS48	38,430.27
Operating Reserve	0961	20,937.00
Unreserved Fund Balance Reappropriated	0970	17,493.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,546.10
State - On-Schedule Transportation Reimbursement	3210	6,546.10
District Tax Levy	1110	74,099.53
District Mills	999	54.29
Total Estimated Revenues to Fund Adopted Budget	0004	104,685.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	90,565.72

Budget Uses

Expenditure Budget	0002	90,565.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,021.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,021.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,544.60
District Mills	999	19.45
Total Estimated Revenues to Fund Adopted Budget	0004	90,565.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Thomas Freightliner Bus	2023	41,200.00	0.00	8,240.00	8,240.00
2018 Thomas Freightliner 53 Passenger Bus	2020	46,747.50	27,699.00	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger Bus	2018	44,775.50	35,820.40	8,955.10	8,955.10
Total					26,544.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-90225263

14 Retirement Fund

Adopted Budget	0001	194,250.00

Budget Uses

Expenditure Budget	0002	194,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,412.73
Operating Reserve	0961	38,850.00
Unreserved Fund Balance Reappropriated	0970	34,562.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	159,687.27
Total Estimated Revenues to Fund Adopted Budget	0004	194,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,176.15

Budget Uses

Expenditure Budget	0002	6,176.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,444.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,444.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	731.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,176.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-90225263

29 Flexibility Fund

Adopted Budget	0001	564.52

Budget Uses

Expenditure Budget	0002	564.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	564.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn

Submit ID: 1214-90225263

1214 Plenty Coups H S

61 Building Reserve Fund

Adopted Budget		0001	60,995.85

Budget Uses

Expenditure Budget		0002	60,995.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,745.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,745.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,550.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,700.00	
District Tax Levy		1110	5,700.00
District Mills		999	4.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.18
Total Estimated Revenues to Fund Adopted Budget		0004	60,995.85

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	264	119	8,586,653

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amy Buchnowski

(Signature) (Date)

Chairperson, School Trustees: Chris Wiens

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,499,383.37	347,840.38	10%	9.94%	0.00	2,403,577.33	1,095,806.04	127.60
10 Transportation	547,686.88	109,537.38	20%	20.00%	77,509.28	96,198.96	373,978.64	43.55
11 Bus Depreciation Reserve	356,064.82	0.00	N/A	0.00%	281,124.82	0.00	74,940.00	8.73
13 Tuition	45,000.00		N/A		12,583.82	0.00	32,416.18	3.78
14 Retirement	524,700.00	104,940.00	20%	20.00%	43,667.13	481,032.87		
17 Adult Education	13,455.00	3,350.91	35%	24.90%	12,955.00	500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	71,209.59	0.00	N/A	0.00%	3,542.64	2,666.95	65,000.00	7.57
29 Flexibility	683,463.36	225,000.00	N/A	32.92%	475,484.16	153,989.60	53,989.60	6.29
61 Building Reserve	339,006.43	85,000.00	N/A	25.07%	239,006.43	0.00	100,000.00	11.65
Total of All Funds	6,079,969.45	875,668.67			1,145,873.28	3,137,965.71	1,796,130.46	209.17

50 Debt Service **Tax Jurisdiction**								
Series 2016	268,750.00	0.00	20-9-438	0.00%	20,322.75	0.00	248,427.25	28.93

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLENTYWOOD K-6	211
M1	PLENTYWOOD 7-8	53
H1	PLENTYWOOD HS 9-12	119

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,406,719.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	125,166.60
D.	At Risk Student	(I-D)	6,883.11
E.	Indian Education For All	(I-E)	9,157.53
F.	American Indian Achievement Gap	(I-F)	3,290.00
G.	Data For Achievement	(I-G)	8,766.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	89,704.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,686.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,764.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,528.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	379
B.	BASE Budget Limit	(II-B)	2,737,062.60
C.	Maximum Budget Limit	(II-C)	3,411,886.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	674,823.53
E.	Adopted Budget	(II-E)	3,411,886.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,804,344.18
H.	Maximum Budget Limit	(II-H)	3,499,383.37
I.	Highest Budget Without a Vote	(II-I)	3,479,167.71
J.	Highest Budget	(II-J)	3,499,383.37
K.	Highest Voted Amount	(II-K)	20,215.66
L.	Amount Approved on Ballot by Voters	(II-L)	20,215.66
M.	Adopted Budget	(II-M)	3,499,383.37

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		347,840.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		347,840.38

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	61,764.22	27,940.06	89,704.28
B.	Special Education RSBG to Coop	13,569.60	6,116.60	19,686.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	30,133.53	13,622.66	43,756.19

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,702,353.00	929,449.50	2,631,802.50
		1,874,092.00	1,272,932.50	3,147,024.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	661,554.48	449,345.17	1,110,899.65
H.	Special Education in BASE@40%	30,133.53	13,622.66	43,756.19
I.	Subsidized BASE Amount	691,688.01	462,967.83	1,154,655.84
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,499,383.37
1.	BASE Budget Limit	(V-A1)	2,804,344.18	
2.	Over-BASE Budget	(V-A2)	695,039.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,406,719.96
1.	Direct State Aid Paid By State	(V-B1)	1,406,719.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		125,166.60
D.	At Risk Student	(V-D)		6,883.11
E.	Indian Education For All	(V-E)		9,157.53
F.	American Indian Achievement Gap	(V-F)		3,290.00
G.	Data For Achievement	(V-G)		8,766.87

H.	Special Education Allowable Cost Payment	(V-H)		89,704.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,514.50
1.	Actual Non-Levy Revenue	(V-J1)	18,514.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,136,141.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	735,374.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	400,766.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,804,344.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		695,039.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		695,039.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.50
T.	BASE Mills - High School	(V-T)		16.16
U.	Over-BASE Mills	(V-U)		80.94
1.	District Property Tax Levy Mills	(V-U1)	80.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		127.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,499,383.37

Budget Uses

Expenditure Budget	0002	3,499,383.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,406,719.96
Quality Educator	3111	125,166.60
At Risk Student	3112	6,883.11
Indian Education For All	3113	9,157.53
American Indian Achievement Gap	3114	3,290.00
State Special Education Allowable Cost Payment to Districts	3115	89,704.28
Data For Achievement	3116	8,766.87
State - Guaranteed Tax Base Aid	3120	735,374.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,514.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	400,766.85		
Over-BASE Levy	1110(c)	695,039.19		
District Tax Levy			1110	1,095,806.04
Total Estimated Revenues to Fund Adopted Budget			0004	3,499,383.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	547,686.88

Budget Uses

Expenditure Budget	0002	547,686.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,453.60
Contingency	0006	8,745.36
Over-Schedule	0011	451,487.92
Fund Balance for Budget	TFS48	187,046.66
Operating Reserve	0961	109,537.38
Unreserved Fund Balance Reappropriated	0970	77,509.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,099.48
State - On-Schedule Transportation Reimbursement	3210	48,099.48
District Tax Levy	1110	373,978.64
District Mills	999	43.55
Total Estimated Revenues to Fund Adopted Budget	0004	547,686.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	356,064.82

Budget Uses

Expenditure Budget	0002	356,064.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	281,124.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	281,124.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	74,940.00
District Mills	999	8.73
Total Estimated Revenues to Fund Adopted Budget	0004	356,064.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Elkhart Coach 15 passenger bus	2023	75,488.00	0.00	15,097.60	5,000.00
2022 IC 3000CE	2021	102,515.00	0.00	20,503.00	500.00
2020 Toyota Sienna	2020	34,762.00	6,952.40	6,952.40	1,000.00
2020 ICCE 7851	2019	110,737.00	0.00	22,147.40	2,000.00
IC RE BUS WITH WRAP 2827	2019	158,770.00	22,902.92	31,754.00	3,000.00
2012 MCI Cruiser	2018	287,200.00	79,303.78	57,440.00	57,440.00
2019 IC CE	2018	87,000.00	4,350.00	17,400.00	4,000.00
2013 IHC 2478	2013	85,615.00	112,639.00	17,123.00	2,000.00
2011 INTL 1998	2011	86,710.00	130,065.00	N/A	NA
2009 Intl 3471	2008	74,160.00	111,240.00	N/A	NA
2008 Intl 2730	2007	67,570.00	101,355.00	N/A	NA
2006 INTL 8656	2006	59,450.00	89,175.00	N/A	NA
VANHOOL TRANSIT STYLE	2002	187,500.00	201,283.18	37,500.00	0.00
1997 FORD 8116	1998	37,190.00	55,785.00	N/A	NA
1993 FORD 9545	1993	40,300.00	60,450.00	N/A	NA
Total					74,940.00

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,583.82
Unreserved Fund Balance Reappropriated	0970	12,583.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,416.18
District Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	524,700.00

Budget Uses

Expenditure Budget	0002	524,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148,607.13
Operating Reserve	0961	104,940.00
Unreserved Fund Balance Reappropriated	0970	43,667.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	481,032.87
Total Estimated Revenues to Fund Adopted Budget	0004	524,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,455.00

Budget Uses

Expenditure Budget	0002	13,455.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,305.91
Operating Reserve	0961	3,350.91
Unreserved Fund Balance Reappropriated	0970	12,955.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,455.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	71,209.59

Budget Uses

Expenditure Budget	0002	71,209.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,542.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,542.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,666.95
District Tax Levy	1110	65,000.00
District Mills	999	7.57
Total Estimated Revenues to Fund Adopted Budget	0004	71,209.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	683,463.36

Budget Uses

Expenditure Budget	0002	683,463.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	700,484.16
Operating Reserve	0961	225,000.00
Unreserved Fund Balance Reappropriated	0970	475,484.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	53,989.60
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	53,989.60
District Mills	999	6.29
Total Estimated Revenues to Fund Adopted Budget	0004	683,463.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2016

Taxable Value		8,586,653.00
Adopted Budget	0001	268,750.00

Budget Uses

Expenditure Budget	0002	268,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,322.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,322.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	248,427.25
Jurisdiction Mills	999	28.93
Total Estimated Revenues to Fund Adopted Budget	0004	268,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	05/19/2016	06/30/2036	1,925,000.00	1,270,000.00	87,500.00	46,375.00	500.00
High School Bond	05/19/2016	06/30/2036	1,925,000.00	1,270,000.00	87,500.00	46,375.00	500.00
Total Bond Requirements							268,750.00
Total Debt Service Requirements						0002	268,750.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0828-14077219

0828 Plentywood K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	339,006.43

Budget Uses

Expenditure Budget		0002	339,006.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	324,006.43
Operating Reserve		0961	85,000.00
Unreserved Fund Balance Reappropriated		0970	239,006.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	11.65
Building Reserve Voted Mills		0134	11.65
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	339,006.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	5	612	0.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	78	*	28	14,831,515

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie MacKay

(Signature) (Date)

Chairperson, School Trustees: Will Sparks

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,434,586.64	146,698.70	10%	10.23%	0.00	829,866.64	604,720.00	40.77
10 Transportation	219,972.00	43,994.40	20%	20.00%	48,819.39	94,453.50	76,699.11	5.17
11 Bus Depreciation Reserve	217,677.81	0.00	N/A	0.00%	90,177.81	127,500.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	275,000.00	54,462.31	20%	19.80%	0.00	275,000.00		
17 Adult Education	48,155.90	0.00	35%	0.00%	46,955.90	1,200.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	229,280.52	0.00	N/A	0.00%	174,746.94	54,533.58	0.00	0.00
29 Flexibility	900,522.25	0.00	N/A	0.00%	446,022.25	454,500.00	0.00	0.00
61 Building Reserve	476,656.59	0.00	N/A	0.00%	359,116.59	81,440.00	36,100.00	2.43
Total of All Funds	3,801,851.71	245,155.41			1,165,838.88	1,918,493.72	717,519.11	48.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLEVNA K-6	61 *
M1	PLEVNA 7-8	17 *
H1	PLEVNA HS 9-12	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	554,683.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,482.34
D.	At Risk Student	(I-D)	2,468.88
E.	Indian Education For All	(I-E)	2,534.46
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,426.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,669.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,140.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	114
B.	BASE Budget Limit	(II-B)	1,134,558.96
C.	Maximum Budget Limit	(II-C)	1,414,973.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,640.44
E.	Adopted Budget	(II-E)	1,428,458.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,086,826.23
H.	Maximum Budget Limit	(II-H)	1,352,292.04
I.	Highest Budget Without a Vote	(II-I)	1,434,586.64
J.	Highest Budget	(II-J)	1,434,586.64
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,434,586.64

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		143,458.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,240.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,240.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		146,698.70

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,465.38	6,203.63	23,669.01
B.	Special Education RSBG to Coop	3,803.60	1,336.40	5,140.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,507.59	3,016.01	11,523.60

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	506,349.00	219,331.00	725,680.00
		678,088.00	562,814.00	1,240,902.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	239,365.06	198,673.34	438,038.41
H.	Special Education in BASE@40%	8,507.59	3,016.01	11,523.60
I.	Subsidized BASE Amount	247,872.65	201,689.35	449,562.01
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,434,586.64
1.	BASE Budget Limit	(V-A1)	1,086,826.23	
2.	Over-BASE Budget	(V-A2)	347,760.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		554,683.20
1.	Direct State Aid Paid By State	(V-B1)	554,683.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,482.34
D.	At Risk Student	(V-D)		2,468.88
E.	Indian Education For All	(V-E)		2,534.46
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,426.34

H.	Special Education Allowable Cost Payment	(V-H)		23,669.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,482.44
1.	Actual Non-Levy Revenue	(V-J1)	2,482.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		447,079.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	447,079.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,086,826.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		190,119.97
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	190,119.97	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,640.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,760.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.58
T.	BASE Mills - High School	(V-T)		13.56
U.	Over-BASE Mills	(V-U)		10.63
1.	District Property Tax Levy Mills	(V-U1)	10.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

01 General Fund

Adopted Budget	0001	1,434,586.64

Budget Uses

Expenditure Budget	0002	1,434,586.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	554,683.20
Quality Educator	3111	51,482.34
At Risk Student	3112	2,468.88
Indian Education For All	3113	2,534.46
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	23,669.01
Data For Achievement	3116	2,426.34
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,647.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	835.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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13 Fallon

0256 Plevna K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	190,119.97
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	447,079.56	
Over-BASE Levy	1110(c)	157,640.44	
District Tax Levy		1110	604,720.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,434,586.64
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	219,972.00

Budget Uses

Expenditure Budget	0002	219,972.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,866.82
Contingency	0006	8,586.68
Over-Schedule	0011	125,518.50
Fund Balance for Budget	TFS48	92,813.79
Operating Reserve	0961	43,994.40
Unreserved Fund Balance Reappropriated	0970	48,819.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	47,226.75
State - On-Schedule Transportation Reimbursement	3210	47,226.75
District Tax Levy	1110	76,699.11
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	219,972.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

13 Fallon

0256 Plevna K-12 Schools

Submit ID: 0256-75791732

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	217,677.81

Budget Uses

Expenditure Budget	0002	217,677.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,177.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,177.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	125,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217,677.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2023	54,500.00	0.00	10,900.00	0.00
Ford Expedition Max	2023	51,500.00	0.00	10,300.00	0.00
Ford Expedition UT	2023	71,799.00	0.00	14,359.80	0.00
2019 Chevy Express - 14 passenger	2021	55,500.00	0.00	11,100.00	0.00
2019 Chevy Collins	2020	58,975.00	0.00	11,795.00	0.00
2018 INTL IC CE BUS	2017	68,750.00	0.00	13,750.00	0.00
2016 INTL IC CE BUS	2015	84,400.00	0.00	16,880.00	0.00
2012 IC CE-44 Passenger	2011	88,783.00	0.00	17,756.60	0.00
2011 International Bus	2010	81,000.00	0.00	16,200.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,462.31
Operating Reserve	0961	54,462.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	275,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	48,155.90

Budget Uses

Expenditure Budget	0002	48,155.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,955.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,955.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,155.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	229,280.52

Budget Uses

Expenditure Budget	0002	229,280.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,746.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,746.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,033.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	229,280.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	900,522.25

Budget Uses

Expenditure Budget	0002	900,522.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	446,022.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446,022.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	450,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	900,522.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

13 Fallon

Submit ID: 0256-75791732

0256 Plevna K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	476,656.59

Budget Uses

Expenditure Budget		0002	476,656.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	359,116.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	359,116.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,440.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	75,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,100.00	
District Tax Levy		1110	36,100.00
District Mills		999	2.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.43
Total Estimated Revenues to Fund Adopted Budget		0004	476,656.59

Budget Report
FY 2024

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-96355828

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	1,588,755

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Jennifer Tash

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-96355828

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	112,937.49	24,319.54	10%	21.53%	8,798.68	69,378.41	34,760.40	21.88
10 Transportation	1,100.00	220.00	20%	20.00%	304.03	795.97	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,350.00	2,070.00	20%	20.00%	4,407.34	5,942.66		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101.69	0.00	N/A	0.00%	2.48	99.21	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	124,489.18	26,609.54			13,512.53	76,216.25	34,760.40	21.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-96355828

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 POLARIS K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	52,954.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,851.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	308.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	409.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	103,594.52
C.	Maximum Budget Limit	(II-C)	129,198.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,614.79
E.	Adopted Budget	(II-E)	112,209.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	104,322.70
H.	Maximum Budget Limit	(II-H)	130,511.88
I.	Highest Budget Without a Vote	(II-I)	112,937.49
J.	Highest Budget	(II-J)	130,511.88
K.	Highest Voted Amount	(II-K)	17,574.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	112,937.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,293.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		13,025.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	13,025.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,798.68
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,798.68	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,118.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		112,937.49
1.	BASE Budget Limit	(V-A1)	104,322.70	
2.	Over-BASE Budget	(V-A2)	8,614.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		52,954.75
1.	Direct State Aid Paid By State	(V-B1)	52,954.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		3,851.24
I.	Remaining Fund Balance Available	(V-I)		8,798.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,806.28
1.	Actual Non-Levy Revenue	(V-J1)	1,806.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,877.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,732.14	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,145.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		104,322.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,614.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,614.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.42
	1. District Property Tax Levy Mills	(V-U1)	5.42	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-96355828

01 General Fund

Adopted Budget	0001	112,937.49

Budget Uses

Expenditure Budget	0002	112,937.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,798.68
Direct State Aid	3110	52,954.75
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,851.24
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	6,732.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,614.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	191.34
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,145.61		
Over-BASE Levy	1110(c)	8,614.79		
District Tax Levy			1110	34,760.40
Total Estimated Revenues to Fund Adopted Budget			0004	112,937.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,100.00

Budget Uses

Expenditure Budget	0002	1,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,000.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	524.03
Operating Reserve	0961	220.00
Unreserved Fund Balance Reappropriated	0970	304.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	245.97
State - On-Schedule Transportation Reimbursement	3210	550.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-96355828

14 Retirement Fund

Adopted Budget	0001	10,350.00

Budget Uses

Expenditure Budget	0002	10,350.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,477.34
Operating Reserve	0961	2,070.00
Unreserved Fund Balance Reappropriated	0970	4,407.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,942.66
Total Estimated Revenues to Fund Adopted Budget	0004	10,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-96355828

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101.69

Budget Uses

Expenditure Budget	0002	101.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	99.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-96355828

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,202	N/A	51,113,389

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,595,508.90	745,032.43	10%	8.67%	0.00	6,062,372.94	2,533,135.96	49.57
10 Transportation	1,085,931.00	217,186.20	20%	20.00%	93,113.55	171,084.40	821,733.05	16.08
11 Bus Depreciation Reserve	180,000.00	0.00	N/A	0.00%	67,836.05	0.00	112,163.95	2.19
13 Tuition	231,128.88		N/A		11,319.19	0.00	219,809.69	4.30
14 Retirement	1,422,382.10	200,000.00	20%	14.06%	82,266.81	1,340,115.29		
17 Adult Education	70,000.00	24,500.00	35%	35.00%	66,019.95	0.00	3,980.05	0.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,048.24	0.00	N/A	0.00%	0.00	7,048.24	0.00	0.00
29 Flexibility	154.46	0.00	N/A	0.00%	154.46	0.00	0.00	0.00
61 Building Reserve	145,020.00	110,380.30	N/A	76.11%	0.00	52,020.00	93,000.00	1.82
Total of All Funds	11,737,173.58	1,297,098.93			320,710.01	7,632,640.87	3,783,822.70	74.04

50 Debt Service Tax Jurisdiction								
24-0477	1,086,156.94	0.00	20-9-438	0.00%	69.12	21,816.20	1,064,271.62	20.82

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POLSON K-6	892
M1	POLSON 7-8	310

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,590,306.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	347,399.72
D.	At Risk Student	(I-D)	63,959.69
E.	Indian Education For All	(I-E)	28,739.82
F.	American Indian Achievement Gap	(I-F)	97,995.00
G.	Data For Achievement	(I-G)	27,513.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	300,103.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,402.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,182
B.	BASE Budget Limit	(II-B)	7,167,292.96
C.	Maximum Budget Limit	(II-C)	8,901,309.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,184,151.20
E.	Adopted Budget	(II-E)	8,351,444.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,411,357.70
H.	Maximum Budget Limit	(II-H)	9,197,821.09
I.	Highest Budget Without a Vote	(II-I)	8,595,508.90
J.	Highest Budget	(II-J)	9,197,821.09
K.	Highest Voted Amount	(II-K)	602,312.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,595,508.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		745,032.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		745,032.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,595,508.90
1.	BASE Budget Limit	(V-A1)	7,411,357.70	
2.	Over-BASE Budget	(V-A2)	1,184,151.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,590,306.37
1.	Direct State Aid Paid By State	(V-B1)	3,590,306.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		347,399.72
D.	At Risk Student	(V-D)		63,959.69
E.	Indian Education For All	(V-E)		28,739.82
F.	American Indian Achievement Gap	(V-F)		97,995.00
G.	Data For Achievement	(V-G)		27,513.78
H.	Special Education Allowable Cost Payment	(V-H)		300,103.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,741.87
1.	Actual Non-Levy Revenue	(V-J1)	11,741.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,943,597.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,594,612.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,348,984.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,411,357.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,184,151.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,184,151.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.17
1.	District Property Tax Levy Mills	(V-U1)	23.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	8,595,508.90

Budget Uses

Expenditure Budget	0002	8,595,508.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,590,306.37
Quality Educator	3111	347,399.72
At Risk Student	3112	63,959.69
Indian Education For All	3113	28,739.82
American Indian Achievement Gap	3114	97,995.00
State Special Education Allowable Cost Payment to Districts	3115	300,103.89
Data For Achievement	3116	27,513.78
State - Guaranteed Tax Base Aid	3120	1,594,612.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	100.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,641.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,348,984.76		
Over-BASE Levy	1110(c)	1,184,151.20		
District Tax Levy			1110	2,533,135.96
Total Estimated Revenues to Fund Adopted Budget			0004	8,595,508.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	1,085,931.00

Budget Uses

Expenditure Budget	0002	1,085,931.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	155,531.27
Contingency	0006	15,553.13
Over-Schedule	0011	914,846.60
Fund Balance for Budget	TFS48	310,299.75
Operating Reserve	0961	217,186.20
Unreserved Fund Balance Reappropriated	0970	93,113.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	85,542.20
State - On-Schedule Transportation Reimbursement	3210	85,542.20
District Tax Levy	1110	821,733.05
District Mills	999	16.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,085,931.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,836.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,836.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	112,163.95
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 THOMAS HDX	2023	93,600.00	10,000.00	18,720.00	5,000.00
RADIOS	2023	19,969.25	0.00	3,993.85	0.00
2022 SAF-T-LINER C2	2022	75,559.80	0.00	15,111.96	10,000.00
2010 VAN HOOL - 0171	2021	15,000.00	5,250.00	3,000.00	3,000.00
2010 VAN HOOL - 6946	2021	15,000.00	5,250.00	3,000.00	3,000.00
2021 THOMAS - 2296	2021	74,376.67	23,156.50	14,875.33	5,000.00
2021 THOMAS - 9952	2021	67,608.00	23,141.20	13,521.60	5,000.00
2019 HONDA PILOT - 3933	2020	10,287.86	3,600.75	2,057.57	0.00
2019 THOMAS - 2887	2020	88,070.00	36,421.00	17,614.00	0.00
2008 BBIRD - 8605	2019	22,000.00	15,400.00	4,400.00	4,400.00
2019 THOMAS - 8540	2019	63,700.00	41,850.00	12,740.00	5,000.00
2020 THOMAS - 5346	2019	29,640.67	14,820.33	5,928.13	0.00
2013 CHEVY MINI 0175	2018	6,000.00	3,600.00	1,200.00	1,200.00
2019 INTERNATIONAL 0277	2018	59,933.00	35,959.80	11,986.60	5,000.00
2019 THOMAS 0930	2018	49,221.00	29,532.60	9,844.20	5,000.00
2019 THOMAS 0931	2018	49,221.00	34,532.60	9,844.20	0.00
IC #44	2017	58,368.65	45,858.07	11,673.73	10,000.00
IC #45	2017	58,368.65	45,858.07	11,673.73	7,500.00
IC #46	2017	55,368.65	39,658.07	11,073.73	7,500.00
FREIGHTLINER #42	2016	47,682.00	37,191.96	9,536.40	5,000.00
IC #43	2016	110,533.33	89,689.35	22,106.67	5,000.00
FREIGHTLINER #41	2014	56,868.00	61,362.00	11,373.60	5,000.00
3671/INTERNATIONAL	2013	84,027.45	85,987.06	16,805.49	15,000.00
3407	2009	58,471.32	87,706.98	N/A	NA
INTERNATIONAL 48 PASSENGER	2009	55,471.78	77,219.29	11,094.36	5,563.95
5983	2005	28,776.11	43,164.17	N/A	NA
Total					112,163.95

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13 Tuition Fund

Adopted Budget	0001	231,128.88

Budget Uses

Expenditure Budget	0002	231,128.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,319.19
Unreserved Fund Balance Reappropriated	0970	11,319.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	219,809.69
District Mills	999	4.30
Total Estimated Revenues to Fund Adopted Budget	0004	231,128.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,422,382.10

Budget Uses

Expenditure Budget	0002	1,340,115.29
Add To Fund Balance	0003	82,266.81
Fund Balance for Budget	TFS48	282,266.81
Operating Reserve	0961	200,000.00
Unreserved Fund Balance Reappropriated	0970	82,266.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,340,115.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,422,382.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,519.95
Operating Reserve	0961	24,500.00
Unreserved Fund Balance Reappropriated	0970	66,019.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,980.05
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,048.24

Budget Uses

Expenditure Budget	0002	7,048.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,048.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,048.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	154.46

Budget Uses

Expenditure Budget	0002	154.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	154.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0477 Polson Elem

Submit ID: 0477-69581363

50 Debt Service Fund

24-0477

Taxable Value		51,113,389.00
Adopted Budget	0001	1,086,156.94

Budget Uses

Expenditure Budget	0002	1,086,156.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	21,816.20
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,064,271.62
Jurisdiction Mills	999	20.82
Total Estimated Revenues to Fund Adopted Budget	0004	1,086,156.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/27/2023	07/01/2043	13,595,000.00	13,140,000.00	455,000.00	630,656.94	500.00
Total Bond Requirements							1,086,156.94
Total Debt Service Requirements						0002	1,086,156.94

Budget Report
FY 2024

24 Lake

0477 Polson Elem

Submit ID: 0477-69581363

61 Building Reserve Fund

Adopted Budget		0001	145,020.00

Budget Uses

Expenditure Budget		0002	145,020.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	110,380.30
Operating Reserve		0961	110,380.30
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,020.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	93,000.00	
District Tax Levy		1110	93,000.00
District Mills		999	1.82
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.82
Total Estimated Revenues to Fund Adopted Budget		0004	145,020.00

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	533	64,384,468

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,511,119.02	157,677.01	10%	3.50%	0.00	3,064,162.45	1,446,956.57	22.47
10 Transportation	706,000.00	141,200.00	20%	20.00%	151,979.94	101,912.26	452,107.80	7.02
11 Bus Depreciation Reserve	165,162.32	0.00	N/A	0.00%	77,162.32	0.00	88,000.00	1.37
13 Tuition	121,874.52		N/A		27,963.26	0.00	93,911.26	1.46
14 Retirement	905,666.00	181,133.20	20%	20.00%	75,701.55	829,964.45		
17 Adult Education	130,000.00	45,500.00	35%	35.00%	65,545.69	0.00	64,454.31	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,761.72	0.00	N/A	0.00%	0.02	3,761.70	0.00	0.00
29 Flexibility	64.14	0.00	N/A	0.00%	64.14	0.00	0.00	0.00
61 Building Reserve	612,884.57	0.00	N/A	0.00%	540,684.57	20,417.14	51,782.86	0.80
Total of All Funds	7,156,532.29	525,510.21			939,101.49	4,020,218.00	2,197,212.80	34.12

50 Debt Service **Tax Jurisdiction**								
0478	723,000.00	0.00	20-9-438	0.00%	9,379.01	8,317.22	705,303.77	10.95

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POLSON HS 9-12 533

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,989,737.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,538.28
D.	At Risk Student	(I-D)	12,884.29
E.	Indian Education For All	(I-E)	12,744.03
F.	American Indian Achievement Gap	(I-F)	40,655.00
G.	Data For Achievement	(I-G)	12,200.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	109,590.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,721.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	520
B.	BASE Budget Limit	(II-B)	3,809,394.62
C.	Maximum Budget Limit	(II-C)	4,743,506.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	555,619.67
E.	Adopted Budget	(II-E)	4,365,014.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,955,499.35
H.	Maximum Budget Limit	(II-H)	4,911,516.23
I.	Highest Budget Without a Vote	(II-I)	4,511,119.02
J.	Highest Budget	(II-J)	4,911,516.23
K.	Highest Voted Amount	(II-K)	400,397.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,511,119.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,677.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		157,677.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,511,119.02
1.	BASE Budget Limit	(V-A1)	3,955,499.35	
2.	Over-BASE Budget	(V-A2)	555,619.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,989,737.36
1.	Direct State Aid Paid By State	(V-B1)	1,989,737.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,538.28
D.	At Risk Student	(V-D)		12,884.29
E.	Indian Education For All	(V-E)		12,744.03
F.	American Indian Achievement Gap	(V-F)		40,655.00
G.	Data For Achievement	(V-G)		12,200.37
H.	Special Education Allowable Cost Payment	(V-H)		109,590.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,994.35
1.	Actual Non-Levy Revenue	(V-J1)	7,994.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,607,155.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	715,818.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	891,336.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,955,499.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		555,619.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		555,619.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.84
U.	Over-BASE Mills	(V-U)		8.63
1.	District Property Tax Levy Mills	(V-U1)	8.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

01 General Fund

Adopted Budget	0001	4,511,119.02

Budget Uses

Expenditure Budget	0002	4,511,119.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,989,737.36
Quality Educator	3111	162,538.28
At Risk Student	3112	12,884.29
Indian Education For All	3113	12,744.03
American Indian Achievement Gap	3114	40,655.00
State Special Education Allowable Cost Payment to Districts	3115	109,590.13
Data For Achievement	3116	12,200.37
State - Guaranteed Tax Base Aid	3120	715,818.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,994.35
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	891,336.90		
Over-BASE Levy	1110(c)	555,619.67		
District Tax Levy			1110	1,446,956.57
Total Estimated Revenues to Fund Adopted Budget			0004	4,511,119.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	706,000.00

Budget Uses

Expenditure Budget	0002	706,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	92,647.51
Contingency	0006	9,264.75
Over-Schedule	0011	604,087.74
Fund Balance for Budget	TFS48	293,179.94
Operating Reserve	0961	141,200.00
Unreserved Fund Balance Reappropriated	0970	151,979.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,956.13
State - On-Schedule Transportation Reimbursement	3210	50,956.13
District Tax Levy	1110	452,107.80
District Mills	999	7.02
Total Estimated Revenues to Fund Adopted Budget	0004	706,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	165,162.32

Budget Uses

Expenditure Budget	0002	165,162.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,162.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,162.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	88,000.00
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	165,162.32

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 THOMAS HDX	2023	62,400.00	5,000.00	12,480.00	5,000.00
2022 SAF=T-LINER C2	2022	50,373.20	0.00	10,074.64	5,000.00
2010 VAN HOOL - 0171	2021	45,000.00	11,750.00	9,000.00	5,000.00
2010 VAN HOOL - 6946	2021	45,000.00	14,250.00	9,000.00	5,000.00
2021 THOMAS - 9952	2021	33,804.00	10,070.60	6,760.80	5,000.00
2022 THOMAS - 2296	2021	37,188.33	10,578.25	7,437.67	5,000.00
BUS CAMERA SYSTEM - SEON	2021	994.75	348.17	198.95	0.00
2019 HONDA PILOT - 3933	2020	20,575.71	10,172.72	4,115.14	0.00
2019 THOMAS - 2887	2020	44,035.00	21,710.50	8,807.00	5,000.00
2008 BBIRD - 8605	2019	12,500.00	8,750.00	2,500.00	2,500.00
2019 THOMAS SP NEEDS - 8540	2019	31,850.00	20,925.00	6,370.00	5,000.00
2020 THOMAS - 5346	2019	66,709.33	40,854.67	13,341.87	5,000.00
2013 CHEVY MINI 0175	2018	4,000.00	3,400.00	800.00	800.00
2019 INTERNATIONAL 0277	2018	29,967.00	22,980.20	5,993.40	2,000.00
2019 THOMAS 0930	2018	49,221.00	37,032.60	9,844.20	5,000.00
2019 THOMAS 0931	2018	49,221.00	37,032.60	9,844.20	5,000.00
IC #44	2017	37,152.43	31,006.73	7,430.49	5,000.00
IC #45	2017	37,152.43	28,506.73	7,430.49	2,500.00
IC #46	2017	38,902.98	29,732.10	7,780.60	2,500.00
FREIGHTLINER #42	2016	47,682.00	42,191.96	9,536.40	5,000.00
IC #43	2016	55,266.67	48,108.00	11,053.33	5,000.00
NEW 7039	2014	37,912.00	36,000.08	7,582.40	0.00
3671/INTERNATIONAL	2013	84,027.45	81,955.90	16,805.49	5,000.00
INTERNATIONAL/0713	2011	28,973.60	29,739.74	5,794.72	0.00
INTERNATIONAL (MT CLEAN DIESEL)/8228	2010	31,135.42	37,660.08	6,227.08	0.00
3407	2009	38,980.88	58,471.32	N/A	NA
INTERNATIONAL 48 PASSENGER/6068	2009	83,207.68	115,994.07	16,641.54	2,700.00
2008 INTERNATIONAL - 5194	2008	34,574.80	51,862.20	N/A	NA
5983	2005	19,184.06	28,776.09	N/A	NA
Total					88,000.00

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

13 Tuition Fund

Adopted Budget	0001	121,874.52

Budget Uses

Expenditure Budget	0002	121,874.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,963.26
Unreserved Fund Balance Reappropriated	0970	27,963.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,911.26
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	121,874.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

14 Retirement Fund

Adopted Budget	0001	905,666.00

Budget Uses

Expenditure Budget	0002	820,372.46
Add To Fund Balance	0003	85,293.54
Fund Balance for Budget	TFS48	256,834.75
Operating Reserve	0961	181,133.20
Unreserved Fund Balance Reappropriated	0970	75,701.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	829,964.45
Total Estimated Revenues to Fund Adopted Budget	0004	905,666.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

17 Adult Education Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,045.69
Operating Reserve	0961	45,500.00
Unreserved Fund Balance Reappropriated	0970	65,545.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	64,454.31
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,761.72

Budget Uses

Expenditure Budget	0002	3,761.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,761.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,761.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	64.14

Budget Uses

Expenditure Budget	0002	64.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

50 Debt Service Fund

0478

Taxable Value		64,384,468.00
Adopted Budget	0001	723,000.00

Budget Uses

Expenditure Budget	0002	723,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,379.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,379.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	8,317.22
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	705,303.77
Jurisdiction Mills	999	10.95
Total Estimated Revenues to Fund Adopted Budget	0004	723,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	07/27/2023	06/30/2043	9,000,000.00	8,695,000.00	305,000.00	417,500.00	500.00
Total Bond Requirements							723,000.00

Total Debt Service Requirements	0002	723,000.00

Budget Report
FY 2024

24 Lake

0478 Polson H S

Submit ID: 0478-03509873

61 Building Reserve Fund

Adopted Budget		0001	612,884.57

Budget Uses

Expenditure Budget		0002	612,884.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	540,684.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	540,684.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,417.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	51,782.86	
District Tax Levy		1110	51,782.86
District Mills		999	0.80
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.80
Total Estimated Revenues to Fund Adopted Budget		0004	612,884.57

Budget Report
FY 2024

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-00413157

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 650	N/A	5,297,405

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Hilary Gourneau

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-00413157

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,458,496.27	373,930.22	10%	8.39%	0.00	4,301,567.26	156,929.01	29.62
10 Transportation	480,700.00	96,140.00	20%	20.00%	42,211.08	62,700.00	375,788.92	70.94
11 Bus Depreciation Reserve	1,045,615.40	0.00	N/A	0.00%	982,097.40	0.00	63,518.00	11.99
13 Tuition	126.21		N/A		126.21	0.00	0.00	0.00
14 Retirement	1,250,000.00	250,000.00	20%	20.00%	264,965.31	985,034.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,650.83	0.00	N/A	0.00%	37,410.78	4,240.05	0.00	0.00
29 Flexibility	451,701.24	0.00	N/A	0.00%	451,701.24	0.00	0.00	0.00
61 Building Reserve	439,993.55	0.00	N/A	0.00%	350,303.55	54,294.00	35,396.00	6.68
Total of All Funds	8,168,283.50	720,070.22			2,128,815.57	5,407,836.00	631,631.93	119.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-00413157

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POPLAR K-6	490 *
M1	POPLAR 7-8	160 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,976,569.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	257,465.20
D.	At Risk Student	(I-D)	77,209.74
E.	Indian Education For All	(I-E)	15,541.50
F.	American Indian Achievement Gap	(I-F)	138,415.00
G.	Data For Achievement	(I-G)	14,878.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	298,215.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	51,196.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	679
B.	BASE Budget Limit	(II-B)	4,452,601.54
C.	Maximum Budget Limit	(II-C)	5,508,317.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,452,601.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,458,496.27
H.	Maximum Budget Limit	(II-H)	5,521,796.84
I.	Highest Budget Without a Vote	(II-I)	4,458,496.27
J.	Highest Budget	(II-J)	5,521,796.84
K.	Highest Voted Amount	(II-K)	1,063,300.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,458,496.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		373,930.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		373,930.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,458,496.27
1.	BASE Budget Limit	(V-A1)	4,458,496.27	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,976,569.18
1.	Direct State Aid Paid By State	(V-B1)	1,976,569.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		257,465.20
D.	At Risk Student	(V-D)		77,209.74
E.	Indian Education For All	(V-E)		15,541.50
F.	American Indian Achievement Gap	(V-F)		138,415.00
G.	Data For Achievement	(V-G)		14,878.50
H.	Special Education Allowable Cost Payment	(V-H)		298,215.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,846.67
1.	Actual Non-Levy Revenue	(V-J1)	6,846.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,673,354.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,516,425.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	156,929.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,458,496.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-00413157

01 General Fund

Adopted Budget	0001	4,458,496.27

Budget Uses

Expenditure Budget	0002	4,458,496.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,976,569.18
Quality Educator	3111	257,465.20
At Risk Student	3112	77,209.74
Indian Education For All	3113	15,541.50
American Indian Achievement Gap	3114	138,415.00
State Special Education Allowable Cost Payment to Districts	3115	298,215.95
Data For Achievement	3116	14,878.50
State - Guaranteed Tax Base Aid	3120	1,516,425.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	923.87
Interest Earnings	1510	5,922.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	156,929.01		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	156,929.01
Total Estimated Revenues to Fund Adopted Budget			0004	4,458,496.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	480,700.00

Budget Uses

Expenditure Budget	0002	480,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,000.00
Contingency	0006	5,700.00
Over-Schedule	0011	418,000.00
Fund Balance for Budget	TFS48	138,351.08
Operating Reserve	0961	96,140.00
Unreserved Fund Balance Reappropriated	0970	42,211.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,350.00
State - On-Schedule Transportation Reimbursement	3210	31,350.00
District Tax Levy	1110	375,788.92
District Mills	999	70.94
Total Estimated Revenues to Fund Adopted Budget	0004	480,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,045,615.40

Budget Uses

Expenditure Budget	0002	1,045,615.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	982,097.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	982,097.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,518.00
District Mills	999	11.99
Total Estimated Revenues to Fund Adopted Budget	0004	1,045,615.40

Budget Report
FY 2024

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-00413157

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 INTERNATIONAL 12615	2022	96,695.00	29,339.00	19,339.00	19,339.00
2019 INTERNATIONAL	2018	91,695.00	28,339.00	18,339.00	18,339.00
'17 International	2016	87,200.00	104,640.00	17,440.00	17,440.00
2012 BLUE BIRD	2016	84,000.00	117,600.00	16,800.00	8,400.00
2015 Bluebird	2015	86,000.00	129,000.00	N/A	NA
2016 ICRP	2015	65,950.00	98,925.00	N/A	NA
2011 Blue Bird Bus	2011	79,900.00	119,850.00	N/A	NA
2006 Blue Bird 234762	2006	48,500.00	72,750.00	N/A	NA
2004 INTERNATIONAL BUS 965408	2004	54,953.00	82,429.50	N/A	NA
2004 INTERNATIONALBUS 969673	2004	51,600.00	77,400.00	N/A	NA
2002 CHEVY BLUE BIRD # 17 505822	2002	60,694.00	91,041.00	N/A	NA
2002 CHEVY BLUE BIRD #16 511314	2002	55,116.00	82,674.00	N/A	NA
2 WAY RADIO	2000	2,194.80	3,292.20	N/A	NA
CHEV SN05921 #15	2000	50,853.00	76,279.50	N/A	NA
1999 MCI SN51318 #10	1999	360,515.00	540,772.50	N/A	NA
2-WAY RADIOS	1995	2,107.00	3,160.50	N/A	NA
2-WAY RADIOS	1990	3,688.00	5,532.00	N/A	NA
Total					63,518.00

Budget Report
FY 2024

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-00413157

13 Tuition Fund

Adopted Budget	0001	126.21

Budget Uses

Expenditure Budget	0002	126.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126.21
Unreserved Fund Balance Reappropriated	0970	126.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	126.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,250,000.00

Budget Uses

Expenditure Budget	0002	1,250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	514,965.31
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	264,965.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	985,034.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,650.83

Budget Uses

Expenditure Budget	0002	41,650.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,410.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,410.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,240.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,650.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	451,701.24

Budget Uses

Expenditure Budget	0002	451,701.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	451,701.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	451,701.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	451,701.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	439,993.55

Budget Uses

Expenditure Budget		0002	439,993.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	350,303.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	350,303.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,294.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,396.00	
District Tax Levy		1110	35,396.00
District Mills		999	6.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.68
Total Estimated Revenues to Fund Adopted Budget		0004	439,993.55

Budget Report
FY 2024

43 Roosevelt

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	279	5,297,405

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Hilary Gourneau

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,384,702.72	175,499.03	10%	7.36%	0.00	2,284,304.46	100,398.26	18.95
10 Transportation	195,200.00	39,040.00	20%	20.00%	83,437.60	35,200.00	76,562.40	14.45
11 Bus Depreciation Reserve	548,842.04	0.00	N/A	0.00%	507,772.04	0.00	41,070.00	7.75
13 Tuition	39,818.12		N/A		39,818.12	0.00	0.00	0.00
14 Retirement	500,000.00	100,000.00	20%	20.00%	138,559.08	361,440.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,030.45	0.00	N/A	0.00%	21,762.59	2,267.86	0.00	0.00
29 Flexibility	309,732.87	0.00	N/A	0.00%	309,732.87	0.00	0.00	0.00
61 Building Reserve	233,997.16	0.00	N/A	0.00%	192,047.16	28,312.00	13,638.00	2.57
Total of All Funds	4,236,323.36	314,539.03			1,293,129.46	2,711,525.24	231,668.66	43.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POPLAR HS 9-12 279

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,122,619.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,491.40
D.	At Risk Student	(I-D)	28,475.30
E.	Indian Education For All	(I-E)	6,670.89
F.	American Indian Achievement Gap	(I-F)	64,625.00
G.	Data For Achievement	(I-G)	6,386.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	121,351.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	43,786.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	245
B.	BASE Budget Limit	(II-B)	2,023,362.24
C.	Maximum Budget Limit	(II-C)	2,499,217.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,023,362.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,384,702.72
H.	Maximum Budget Limit	(II-H)	2,959,804.00
I.	Highest Budget Without a Vote	(II-I)	2,384,702.72
J.	Highest Budget	(II-J)	2,959,804.00
K.	Highest Voted Amount	(II-K)	575,101.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,384,702.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		175,499.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		175,499.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,384,702.72
1.	BASE Budget Limit	(V-A1)	2,384,702.72	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,122,619.27
1.	Direct State Aid Paid By State	(V-B1)	1,122,619.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,491.40
D.	At Risk Student	(V-D)		28,475.30
E.	Indian Education For All	(V-E)		6,670.89
F.	American Indian Achievement Gap	(V-F)		64,625.00
G.	Data For Achievement	(V-G)		6,386.31
H.	Special Education Allowable Cost Payment	(V-H)		121,351.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,940.29
1.	Actual Non-Levy Revenue	(V-J1)	4,940.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		930,142.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	829,744.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	100,398.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,384,702.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.95
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

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Submit ID: 0776-35781969

01 General Fund

Adopted Budget	0001	2,384,702.72

Budget Uses

Expenditure Budget	0002	2,384,702.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,122,619.27
Quality Educator	3111	99,491.40
At Risk Student	3112	28,475.30
Indian Education For All	3113	6,670.89
American Indian Achievement Gap	3114	64,625.00
State Special Education Allowable Cost Payment to Districts	3115	121,351.30
Data For Achievement	3116	6,386.31
State - Guaranteed Tax Base Aid	3120	829,744.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	490.90
Interest Earnings	1510	4,449.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	100,398.26		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	100,398.26
Total Estimated Revenues to Fund Adopted Budget			0004	2,384,702.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,200.00

Budget Uses

Expenditure Budget	0002	195,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	122,477.60
Operating Reserve	0961	39,040.00
Unreserved Fund Balance Reappropriated	0970	83,437.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,600.00
State - On-Schedule Transportation Reimbursement	3210	17,600.00
District Tax Levy	1110	76,562.40
District Mills	999	14.45
Total Estimated Revenues to Fund Adopted Budget	0004	195,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	548,842.04

Budget Uses

Expenditure Budget	0002	548,842.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	507,772.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	507,772.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	41,070.00
District Mills	999	7.75
Total Estimated Revenues to Fund Adopted Budget	0004	548,842.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus	2023	105,350.00	0.00	21,070.00	10,535.00
BUS BLUE BIRD	2023	105,350.00	0.00	21,070.00	10,535.00
2018 All American	2017	191,989.00	230,386.80	38,397.80	20,000.00
2008 MCI	2008	405,602.00	608,403.00	N/A	NA
Total					41,070.00

13 Tuition Fund

Adopted Budget	0001	39,818.12

Budget Uses

Expenditure Budget	0002	39,818.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,818.12
Unreserved Fund Balance Reappropriated	0970	39,818.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,818.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	238,559.08
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	138,559.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	361,440.92
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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Submit ID: 0776-35781969

28 Technology Fund

Adopted Budget	0001	24,030.45

Budget Uses

Expenditure Budget	0002	24,030.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,762.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,762.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,267.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,030.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	309,732.87

Budget Uses

Expenditure Budget	0002	309,732.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	309,732.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	309,732.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	309,732.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-35781969

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-35781969

61 Building Reserve Fund

Adopted Budget		0001	233,997.16

Budget Uses

Expenditure Budget		0002	233,997.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	192,047.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	192,047.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,312.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,638.00	
District Tax Levy		1110	13,638.00
District Mills		999	2.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.57
Total Estimated Revenues to Fund Adopted Budget		0004	233,997.16

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	97	N/A	3,361,345

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Vezina

(Signature) (Date)

Chairperson, School Trustees: Courtney Hathaway

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	789,415.70	107,618.31	10%	13.63%	0.00	634,684.00	154,731.70	46.04
10 Transportation	171,212.09	32,945.58	20%	19.24%	0.00	31,960.50	139,251.59	41.43
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	93,856.61		N/A		0.00	0.00	93,856.61	27.92
14 Retirement	153,023.30	30,604.66	20%	20.00%	47,277.71	105,745.59		
17 Adult Education	1,264.83	0.00	35%	0.00%	1,264.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,231.18	0.00	N/A	0.00%	4,536.87	694.31	0.00	0.00
29 Flexibility	3,831.12	0.00	N/A	0.00%	1,985.14	1,845.98	0.00	0.00
61 Building Reserve	153,479.06	0.00	N/A	0.00%	128,689.06	16,611.04	8,178.96	2.43
Total of All Funds	1,371,313.89	171,168.55			183,753.61	791,541.42	396,018.86	117.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POTOMAC K-6	81
M1	POTOMAC 7-8	16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	354,218.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,685.02
D.	At Risk Student	(I-D)	2,566.22
E.	Indian Education For All	(I-E)	2,319.27
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	2,220.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,836.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,985.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,817.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	672,930.30
C.	Maximum Budget Limit	(II-C)	836,357.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	59,336.71
E.	Adopted Budget	(II-E)	732,267.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	730,078.99
H.	Maximum Budget Limit	(II-H)	910,059.40
I.	Highest Budget Without a Vote	(II-I)	789,415.70
J.	Highest Budget	(II-J)	910,059.40
K.	Highest Voted Amount	(II-K)	120,643.70
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	789,415.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,941.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		28,676.74
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	28,676.74	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,618.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		789,415.70
1.	BASE Budget Limit	(V-A1)	730,078.99	
2.	Over-BASE Budget	(V-A2)	59,336.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		354,218.00
1.	Direct State Aid Paid By State	(V-B1)	354,218.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,685.02
D.	At Risk Student	(V-D)		2,566.22
E.	Indian Education For All	(V-E)		2,319.27
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		2,220.33
H.	Special Education Allowable Cost Payment	(V-H)		30,836.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,128.65
1.	Actual Non-Levy Revenue	(V-J1)	5,128.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		288,929.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	193,534.63	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	95,394.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		730,078.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		59,336.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		59,336.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.65
1.	District Property Tax Levy Mills	(V-U1)	17.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

01 General Fund

Adopted Budget	0001	789,415.70

Budget Uses

Expenditure Budget	0002	789,415.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	354,218.00
Quality Educator	3111	42,685.02
At Risk Student	3112	2,566.22
Indian Education For All	3113	2,319.27
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	30,836.88
Data For Achievement	3116	2,220.33
State - Guaranteed Tax Base Aid	3120	193,534.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,128.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	95,394.99		
Over-BASE Levy	1110(c)	59,336.71		
District Tax Levy			1110	154,731.70
Total Estimated Revenues to Fund Adopted Budget			0004	789,415.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	171,212.09

Budget Uses

Expenditure Budget	0002	171,212.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,055.00
Contingency	0006	2,905.50
Over-Schedule	0011	139,251.59
Fund Balance for Budget	TFS48	32,945.58
Operating Reserve	0961	32,945.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,980.25
State - On-Schedule Transportation Reimbursement	3210	15,980.25
District Tax Levy	1110	139,251.59
District Mills	999	41.43
Total Estimated Revenues to Fund Adopted Budget	0004	171,212.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

13 Tuition Fund

Adopted Budget	0001	93,856.61

Budget Uses

Expenditure Budget	0002	93,856.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,856.61
District Mills	999	27.92
Total Estimated Revenues to Fund Adopted Budget	0004	93,856.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

14 Retirement Fund

Adopted Budget	0001	153,023.30

Budget Uses

Expenditure Budget	0002	153,023.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,882.37
Operating Reserve	0961	30,604.66
Unreserved Fund Balance Reappropriated	0970	47,277.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	105,745.59
Total Estimated Revenues to Fund Adopted Budget	0004	153,023.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

17 Adult Education Fund

Adopted Budget	0001	1,264.83

Budget Uses

Expenditure Budget	0002	1,264.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,264.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,264.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,264.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,231.18

Budget Uses

Expenditure Budget	0002	5,231.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,536.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,536.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	694.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,231.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

29 Flexibility Fund

Adopted Budget	0001	3,831.12

Budget Uses

Expenditure Budget	0002	3,831.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,985.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,985.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,845.98
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,831.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0589 Potomac Elem

Submit ID: 0589-90474796

61 Building Reserve Fund

Adopted Budget		0001	153,479.06

Budget Uses

Expenditure Budget		0002	153,479.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	128,689.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	128,689.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,611.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,178.96	
District Tax Levy		1110	8,178.96
District Mills		999	2.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.43
Total Estimated Revenues to Fund Adopted Budget		0004	153,479.06

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	78	11,015,962

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	N/A	78	10,918,583
Non-located - 06 Carter	N/A	0	97,379

The final budget is approved as set forth in this document.

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Amanda Zimmer

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,297,155.50	127,469.25	10%	9.83%	0.00	759,597.40	537,558.10	48.80
10 Transportation	360,000.00	72,000.00	20%	20.00%	104,932.58	255,067.42	0.00	0.00
11 Bus Depreciation Reserve	429,353.83	0.00	N/A	0.00%	429,353.83	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	153,000.00	30,600.00	20%	20.00%	34,508.28	118,491.72		
17 Adult Education	8,026.32	0.00	35%	0.00%	8,026.32	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	129,958.40	0.00	N/A	0.00%	129,172.14	786.26	0.00	0.00
29 Flexibility	221,240.26	0.00	N/A	0.00%	221,240.26	0.00	0.00	0.00
61 Building Reserve	1,432,101.71	0.00	N/A	0.00%	1,432,101.71	0.00	0.00	0.00
Total of All Funds	4,030,836.02	230,069.25			2,359,335.12	1,133,942.80	537,558.10	48.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWDER RIVER CO HS 9-12 78

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	426,215.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,872.44
D.	At Risk Student	(I-D)	2,889.53
E.	Indian Education For All	(I-E)	1,864.98
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	1,785.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,028.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,009.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,657.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	80
B.	BASE Budget Limit	(II-B)	819,219.53
C.	Maximum Budget Limit	(II-C)	1,020,752.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	416,726.62
E.	Adopted Budget	(II-E)	1,286,679.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	826,762.84
H.	Maximum Budget Limit	(II-H)	1,027,686.05
I.	Highest Budget Without a Vote	(II-I)	1,297,155.50
J.	Highest Budget	(II-J)	1,297,155.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,297,155.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		127,469.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		127,469.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,297,155.50
1.	BASE Budget Limit	(V-A1)	826,762.84	
2.	Over-BASE Budget	(V-A2)	470,392.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		426,215.17
1.	Direct State Aid Paid By State	(V-B1)	426,215.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,872.44
D.	At Risk Student	(V-D)		2,889.53
E.	Indian Education For All	(V-E)		1,864.98
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		1,785.42
H.	Special Education Allowable Cost Payment	(V-H)		13,028.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		116,632.54
1.	Actual Non-Levy Revenue	(V-J1)	3,572.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	113,060.31	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		226,768.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	105,937.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	120,831.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		826,762.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		53,666.04
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	53,666.04	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		416,726.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		470,392.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.97
U.	Over-BASE Mills	(V-U)		37.83
1.	District Property Tax Levy Mills	(V-U1)	37.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,297,155.50

Budget Uses

Expenditure Budget	0002	1,297,155.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	426,215.17
Quality Educator	3111	36,872.44
At Risk Student	3112	2,889.53
Indian Education For All	3113	1,864.98
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	13,028.99
Data For Achievement	3116	1,785.42
State - Guaranteed Tax Base Aid	3120	105,937.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,957.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	615.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	113,060.31
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	53,666.04
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	120,831.48		
Over-BASE Levy	1110(c)	416,726.62		
District Tax Levy			1110	537,558.10
Total Estimated Revenues to Fund Adopted Budget			0004	1,297,155.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	183,387.82
Contingency	0006	18,338.78
Over-Schedule	0011	158,273.40
Fund Balance for Budget	TFS48	176,932.58
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	104,932.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	53,340.82
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	100,863.30
State - On-Schedule Transportation Reimbursement	3210	100,863.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	429,353.83

Budget Uses

Expenditure Budget	0002	429,353.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	429,353.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	429,353.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	429,353.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
10 Kenwood VHF Bus Radios TK-7302HVK	2013	4,170.00	4,178.34	834.00	0.00
Elementary Base Station Radio	2013	1,022.00	1,225.20	204.40	0.00
High School Base Radio	2013	769.00	917.40	153.80	0.00
dvr camera system	2010	1,690.00	2,535.00	N/A	NA
radio 5	2010	450.00	675.00	N/A	NA
radio 6	2010	450.00	675.00	N/A	NA
1999 Prevost H-341 Coach	2007	130,000.00	194,100.00	26,000.00	0.00
TMC-MCI BUS	1997	130,822.00	196,233.00	N/A	NA
1996 BLUE BIRD	1995	72,192.00	108,288.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	153,000.00

Budget Uses

Expenditure Budget	0002	153,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,108.28
Operating Reserve	0961	30,600.00
Unreserved Fund Balance Reappropriated	0970	34,508.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	118,491.72
Total Estimated Revenues to Fund Adopted Budget	0004	153,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,026.32

Budget Uses

Expenditure Budget	0002	8,026.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,026.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,026.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,026.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	129,958.40

Budget Uses

Expenditure Budget	0002	129,958.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	129,172.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,172.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	786.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	129,958.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	221,240.26

Budget Uses

Expenditure Budget	0002	221,240.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	221,240.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	221,240.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	221,240.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	1,432,101.71

Budget Uses

Expenditure Budget		0002	1,432,101.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,432,101.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,432,101.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,432,101.71

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	192	25,225,841

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	N/A	187	24,120,738
Non-located - 12 Deer Lodge	N/A	5	1,105,103

The final budget is approved as set forth in this document.

Certification

District Clerk: Annette Galahan

(Signature) (Date)

Chairperson, School Trustees: Jennifer Nicholson

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,416,898.58	131,324.51	10%	5.43%	0.00	1,232,225.88	1,184,672.70	46.97
10 Transportation	143,250.00	28,650.00	20%	20.00%	14,418.87	28,417.85	100,413.28	3.98
11 Bus Depreciation Reserve	314,093.23	40,000.00	N/A	12.74%	284,293.23	1,386.87	28,413.13	1.13
13 Tuition	40,000.00		N/A		2,363.68	217.72	37,418.60	1.48
14 Retirement	324,000.00	58,800.00	20%	18.15%	164.20	323,835.80		
17 Adult Education	40,000.00	395.12	35%	0.99%	0.00	165.21	39,834.79	1.58
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,001.56	26,433.03	N/A	35.24%	0.00	2,022.56	72,979.00	2.89
29 Flexibility	267.95	0.00	N/A	0.00%	266.84	1.11	0.00	0.00
61 Building Reserve	36,111.32	20,000.00	N/A	55.38%	1,138.12	11,580.20	23,393.00	0.93
Total of All Funds	3,389,622.64	305,602.66			302,644.94	1,599,853.20	1,487,124.50	58.96

50 Debt Service Tax Jurisdiction								
0713	422,500.00	0.00	20-9-438	0.00%	0.00	2,797.81	419,702.19	16.64

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWELL CO HS 9-12 192

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	822,298.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,436.10
D.	At Risk Student	(I-D)	5,440.15
E.	Indian Education For All	(I-E)	4,590.72
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	4,394.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,705.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,868.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,317.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	184
B.	BASE Budget Limit	(II-B)	1,544,139.08
C.	Maximum Budget Limit	(II-C)	1,927,312.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	823,417.40
E.	Adopted Budget	(II-E)	2,367,556.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,615,057.62
H.	Maximum Budget Limit	(II-H)	2,013,321.01
I.	Highest Budget Without a Vote	(II-I)	2,416,898.58
J.	Highest Budget	(II-J)	2,416,898.58
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,416,898.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		131,324.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		131,324.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,416,898.58
1.	BASE Budget Limit	(V-A1)	1,615,057.62	
2.	Over-BASE Budget	(V-A2)	801,840.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		822,298.97
1.	Direct State Aid Paid By State	(V-B1)	822,298.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,436.10
D.	At Risk Student	(V-D)		5,440.15
E.	Indian Education For All	(V-E)		4,590.72
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		4,394.88
H.	Special Education Allowable Cost Payment	(V-H)		40,705.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,731.97
1.	Actual Non-Levy Revenue	(V-J1)	5,889.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	842.79	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,990.85
L.	BASE Levy Requirements	(V-L)		660,883.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	278,052.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	382,831.74	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,615,057.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		801,840.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		801,840.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.18
U.	Over-BASE Mills	(V-U)		31.79
1.	District Property Tax Levy Mills	(V-U1)	31.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,416,898.58

Budget Uses

Expenditure Budget	0002	2,416,898.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	822,298.97
Quality Educator	3111	65,436.10
At Risk Student	3112	5,440.15
Indian Education For All	3113	4,590.72
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	40,705.18
Data For Achievement	3116	4,394.88
State - Guaranteed Tax Base Aid	3120	278,052.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	88.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	5,801.11

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	842.79

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,990.85
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	382,831.74		
Over-BASE Levy	1110(c)	801,840.96		
District Tax Levy			1110	1,184,672.70
Total Estimated Revenues to Fund Adopted Budget			0004	2,416,898.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	143,250.00

Budget Uses

Expenditure Budget	0002	143,250.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,684.00
Contingency	0006	2,468.00
Over-Schedule	0011	116,098.00
Fund Balance for Budget	TFS48	43,068.87
Operating Reserve	0961	28,650.00
Unreserved Fund Balance Reappropriated	0970	14,418.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	571.71
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	212.16
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	481.98
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,576.00
State - On-Schedule Transportation Reimbursement	3210	13,576.00
District Tax Levy	1110	100,413.28
District Mills	999	3.98
Total Estimated Revenues to Fund Adopted Budget	0004	143,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	314,093.23

Budget Uses

Expenditure Budget	0002	314,093.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	324,293.23
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	284,293.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,264.59
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	122.28
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	28,413.13
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	314,093.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird All American	2018	149,000.00	129,200.00	29,800.00	29,800.00
2013 IC Integrated RE C Bus	2012	153,534.00	230,301.00	N/A	NA
BUS E 06 BLUEBIRD	2005	66,250.00	99,375.00	N/A	NA
BUS A 95 THOMAS	1995	43,896.00	65,844.00	N/A	NA
Total					29,800.00

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	4,000.00
Fund Balance for Budget	TFS48	2,363.68
Unreserved Fund Balance Reappropriated	0970	2,363.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	61.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	156.72
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,418.60
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	324,000.00

Budget Uses

Expenditure Budget	0002	324,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,964.20
Operating Reserve	0961	58,800.00
Unreserved Fund Balance Reappropriated	0970	164.20

Estimated Funding Sources

Interest Earnings	1510	219.86
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	323,615.94
Total Estimated Revenues to Fund Adopted Budget	0004	324,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	2,000.00
Fund Balance for Budget	TFS48	395.12
Operating Reserve	0961	395.12
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	11.44
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	153.77
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,834.79
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,001.56

Budget Uses

Expenditure Budget	0002	75,001.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,433.03
Operating Reserve	0961	26,433.03
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	138.12
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	348.51
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,535.93
District Tax Levy	1110	72,979.00
District Mills	999	2.89
Total Estimated Revenues to Fund Adopted Budget	0004	75,001.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	267.95

Budget Uses

Expenditure Budget	0002	267.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	266.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	266.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1.11
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	267.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0713

Taxable Value		25,225,841.00
Adopted Budget	0001	422,500.00

Budget Uses

Expenditure Budget	0002	418,500.00
Add To Fund Balance	0003	4,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-987.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	765.44
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	2,032.37
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	419,702.19
Jurisdiction Mills	999	16.64
Total Estimated Revenues to Fund Adopted Budget	0004	422,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	02/04/2016	06/30/2031	4,657,000.00	2,495,000.00	305,000.00	112,000.00	500.00
Total Bond Requirements							417,500.00

SIDs

Issue Type	Amount
High School	1,000.00
Total SID Requirements	1,000.00

Total Debt Service Requirements	0002	418,500.00

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61 Building Reserve Fund

Adopted Budget		0001	36,111.32

Budget Uses

Expenditure Budget		0002	36,111.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	21,138.12
Operating Reserve		0961	20,000.00
Unreserved Fund Balance Reappropriated		0970	1,138.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	169.69
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,410.51
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,393.00	
District Tax Levy		1110	23,393.00
District Mills		999	0.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.93
Total Estimated Revenues to Fund Adopted Budget		0004	36,111.32

Budget Report
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50 Teton

0894 Power Elem

Submit ID: 0894-07839826

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	83	N/A	2,809,205

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

50 Teton

0894 Power Elem

Submit ID: 0894-07839826

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	794,574.24	79,457.42	10%	10.00%	548.93	556,851.59	237,173.72	84.43
10 Transportation	97,000.00	16,640.27	20%	17.15%	0.00	50,238.78	46,761.22	16.65
11 Bus Depreciation Reserve	183,520.91	0.00	N/A	0.00%	140,425.31	0.00	43,095.60	15.34
13 Tuition	50,000.00		N/A		0.00	0.00	50,000.00	17.80
14 Retirement	100,000.00	18,486.50	20%	18.49%	0.00	100,000.00		
17 Adult Education	6,966.05	0.00	35%	0.00%	6,966.05	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,756.82	0.00	N/A	0.00%	153.12	603.70	7,000.00	2.49
29 Flexibility	51,188.67	0.00	N/A	0.00%	51,188.67	0.00	0.00	0.00
61 Building Reserve	130,233.99	0.00	N/A	0.00%	92,799.99	18,860.82	18,573.18	6.61
Total of All Funds	1,421,240.68	114,584.19			292,082.07	726,554.89	402,603.72	143.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POWER K-6	62
M1	POWER 7-8	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	319,838.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,304.92
D.	At Risk Student	(I-D)	2,693.05
E.	Indian Education For All	(I-E)	1,984.53
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	1,899.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,799.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,266.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,423.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	87
B.	BASE Budget Limit	(II-B)	637,854.32
C.	Maximum Budget Limit	(II-C)	791,529.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	154,562.59
E.	Adopted Budget	(II-E)	792,416.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	634,805.49
H.	Maximum Budget Limit	(II-H)	783,882.82
I.	Highest Budget Without a Vote	(II-I)	794,574.24
J.	Highest Budget	(II-J)	794,574.24
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	794,574.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,457.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		548.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	548.93	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,006.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		794,574.24
1.	BASE Budget Limit	(V-A1)	634,805.49	
2.	Over-BASE Budget	(V-A2)	159,768.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		319,838.25
1.	Direct State Aid Paid By State	(V-B1)	319,838.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,304.92
D.	At Risk Student	(V-D)		2,693.05
E.	Indian Education For All	(V-E)		1,984.53
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		1,899.87
H.	Special Education Allowable Cost Payment	(V-H)		12,799.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,213.29
1.	Actual Non-Levy Revenue	(V-J1)	3,213.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		256,192.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	178,238.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	77,953.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		634,805.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		548.93
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	548.93	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		159,219.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		159,768.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.68
1.	District Property Tax Levy Mills	(V-U1)	56.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
50 Teton

0894 Power Elem

Submit ID: 0894-07839826

01 General Fund

Adopted Budget	0001	794,574.24

Budget Uses

Expenditure Budget	0002	794,574.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	548.93
Direct State Aid	3110	319,838.25
Quality Educator	3111	34,304.92
At Risk Student	3112	2,693.05
Indian Education For All	3113	1,984.53
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	12,799.43
Data For Achievement	3116	1,899.87
State - Guaranteed Tax Base Aid	3120	178,238.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,158.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	55.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	77,953.90		
Over-BASE Levy	1110(c)	159,219.82		
District Tax Levy			1110	237,173.72
Total Estimated Revenues to Fund Adopted Budget			0004	794,574.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	97,000.00

Budget Uses

Expenditure Budget	0002	97,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,671.62
Contingency	0006	4,567.16
Over-Schedule	0011	46,761.22
Fund Balance for Budget	TFS48	16,640.27
Operating Reserve	0961	16,640.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,119.39
State - On-Schedule Transportation Reimbursement	3210	25,119.39
District Tax Levy	1110	46,761.22
District Mills	999	16.65
Total Estimated Revenues to Fund Adopted Budget	0004	97,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,520.91

Budget Uses

Expenditure Budget	0002	183,520.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,425.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,425.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,095.60
District Mills	999	15.34
Total Estimated Revenues to Fund Adopted Budget	0004	183,520.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Activity Bus-2023	2023	105,264.50	0.00	21,052.90	18,000.00
15-2015 Blue Bird	2020	65,228.00	23,045.60	13,045.60	13,045.60
09-Mid Bus	2018	17,500.00	11,950.00	3,500.00	3,500.00
17-1-9358	2017	42,750.00	38,984.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	64,086.75	N/A	NA
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,063.00	118,594.50	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					43,095.60

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50 Teton
0894 Power Elem

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13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	17.80
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Teton

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14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,486.50
Operating Reserve	0961	18,486.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	100,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

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17 Adult Education Fund

Adopted Budget	0001	6,966.05

Budget Uses

Expenditure Budget	0002	6,966.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,966.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,966.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,966.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,756.82

Budget Uses

Expenditure Budget	0002	7,756.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	603.70
District Tax Levy	1110	7,000.00
District Mills	999	2.49
Total Estimated Revenues to Fund Adopted Budget	0004	7,756.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
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0894 Power Elem

Submit ID: 0894-07839826

29 Flexibility Fund

Adopted Budget	0001	51,188.67

Budget Uses

Expenditure Budget	0002	51,188.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,188.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,188.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,188.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0894 Power Elem

Submit ID: 0894-07839826

61 Building Reserve Fund

Adopted Budget		0001	130,233.99

Budget Uses

Expenditure Budget		0002	130,233.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,799.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,799.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,860.82
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,864.00	
Building Reserve Permissive Levy	1110(b)	5,709.18	
District Tax Levy		1110	18,573.18
District Mills		999	6.61
Building Reserve Voted Mills		0134	4.58
Building Reserve Permissive Mills		0135	2.03
Total Estimated Revenues to Fund Adopted Budget		0004	130,233.99

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	64,320.00	5	612	51,456.00	12,864.00	12,864.00
Total						12,864.00

Budget Report
FY 2024

50 Teton

0895 Power H S

Submit ID: 0895-95432488

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	37	3,454,408

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
50 Teton
0895 Power H S

Submit ID: 0895-95432488

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	681,465.21	36,441.46	10%	5.35%	0.00	487,145.68	194,319.53	56.27
10 Transportation	70,000.00	13,581.89	20%	19.40%	0.00	17,651.46	52,348.54	15.15
11 Bus Depreciation Reserve	178,672.40	0.00	N/A	0.00%	147,015.25	0.00	31,657.15	9.16
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	2.89
14 Retirement	88,000.00	17,600.00	20%	20.00%	15,182.92	72,817.08		
17 Adult Education	6,822.39	0.00	35%	0.00%	6,822.39	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,688.05	0.00	N/A	0.00%	174.51	513.54	7,000.00	2.03
29 Flexibility	229,226.89	0.00	N/A	0.00%	229,226.89	0.00	0.00	0.00
61 Building Reserve	150,062.62	0.00	N/A	0.00%	116,782.62	15,520.00	17,760.00	5.14
Total of All Funds	1,421,937.56	67,623.35			515,204.58	593,647.76	313,085.22	90.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

50 Teton

0895 Power H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWER HS 9-12 37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	283,053.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,592.13
D.	At Risk Student	(I-D)	1,110.09
E.	Indian Education For All	(I-E)	884.67
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	846.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,705.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,901.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,216.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	545,179.61
C.	Maximum Budget Limit	(II-C)	677,943.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	132,763.56
E.	Adopted Budget	(II-E)	677,943.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	540,001.62
H.	Maximum Budget Limit	(II-H)	671,212.16
I.	Highest Budget Without a Vote	(II-I)	681,465.21
J.	Highest Budget	(II-J)	683,131.10
K.	Highest Voted Amount	(II-K)	1,665.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	681,465.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		36,441.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		36,441.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		681,465.21
1.	BASE Budget Limit	(V-A1)	540,001.62	
2.	Over-BASE Budget	(V-A2)	141,463.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		283,053.81
1.	Direct State Aid Paid By State	(V-B1)	283,053.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,592.13
D.	At Risk Student	(V-D)		1,110.09
E.	Indian Education For All	(V-E)		884.67
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		846.93
H.	Special Education Allowable Cost Payment	(V-H)		5,705.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,888.16
1.	Actual Non-Levy Revenue	(V-J1)	1,888.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		224,685.06
1.	State - Guaranteed Tax Base Aid	(V-L1)	171,829.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,855.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		540,001.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,463.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,463.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.32
U.	Over-BASE Mills	(V-U)		40.95
1.	District Property Tax Levy Mills	(V-U1)	40.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

50 Teton

0895 Power H S

Submit ID: 0895-95432488

01 General Fund

Adopted Budget	0001	681,465.21

Budget Uses

Expenditure Budget	0002	681,465.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	283,053.81
Quality Educator	3111	21,592.13
At Risk Student	3112	1,110.09
Indian Education For All	3113	884.67
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	5,705.77
Data For Achievement	3116	846.93
State - Guaranteed Tax Base Aid	3120	171,829.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,559.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	278.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	50.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	52,855.94		
Over-BASE Levy	1110(c)	141,463.59		
District Tax Levy			1110	194,319.53
Total Estimated Revenues to Fund Adopted Budget			0004	681,465.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,046.78
Contingency	0006	1,604.68
Over-Schedule	0011	52,348.54
Fund Balance for Budget	TFS48	13,581.89
Operating Reserve	0961	13,581.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,825.73
State - On-Schedule Transportation Reimbursement	3210	8,825.73
District Tax Levy	1110	52,348.54
District Mills	999	15.15
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Teton

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	178,672.40

Budget Uses

Expenditure Budget	0002	178,672.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	147,015.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147,015.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,657.15
District Mills	999	9.16
Total Estimated Revenues to Fund Adopted Budget	0004	178,672.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Activity Bus-2023	2023	105,264.50	0.00	21,052.90	15,500.00
09-Mid Bus	2018	17,500.00	7,900.00	3,500.00	3,500.00
17-1 9358	2017	42,750.00	32,900.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	59,979.60	8,544.90	4,107.15
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,062.00	118,593.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					31,657.15

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.89
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0895 Power H S

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14 Retirement Fund

Adopted Budget	0001	88,000.00

Budget Uses

Expenditure Budget	0002	88,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,782.92
Operating Reserve	0961	17,600.00
Unreserved Fund Balance Reappropriated	0970	15,182.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	72,817.08
Total Estimated Revenues to Fund Adopted Budget	0004	88,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,822.39

Budget Uses

Expenditure Budget	0002	6,822.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,822.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,822.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,822.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	7,688.05

Budget Uses

Expenditure Budget	0002	7,688.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	513.54
District Tax Levy	1110	7,000.00
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	7,688.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	229,226.89

Budget Uses

Expenditure Budget	0002	229,226.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	229,226.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	229,226.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	229,226.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

50 Teton

0895 Power H S

Submit ID: 0895-95432488

61 Building Reserve Fund

Adopted Budget		0001	150,062.62

Budget Uses

Expenditure Budget		0002	150,062.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	116,782.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	116,782.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,520.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	13,880.00	
Building Reserve Permissive Levy	1110(b)	3,880.00	
District Tax Levy		1110	17,760.00
District Mills		999	5.14
Building Reserve Voted Mills		0134	4.02
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	150,062.62

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	69,400.00	5	612	55,520.00	13,880.00	13,880.00
Total						13,880.00

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 77	N/A	1,364,972

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Claura Whiteman

(Signature) (Date)

Chairperson, School Trustees: Cynthia Brown

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	652,062.11	65,568.00	10%	10.06%	997.62	610,426.26	40,638.23	29.75
10 Transportation	139,638.00	27,927.60	20%	20.00%	48,986.22	13,092.20	77,559.58	56.82
11 Bus Depreciation Reserve	103,751.52	0.00	N/A	0.00%	73,086.92	0.00	30,664.60	22.47
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	162,922.00	32,584.40	20%	20.00%	71,758.82	91,163.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,692.38	0.00	N/A	0.00%	6,072.27	620.11	0.00	0.00
29 Flexibility	1,124.09	0.00	N/A	0.00%	1,124.09	0.00	0.00	0.00
61 Building Reserve	66,612.24	0.00	N/A	0.00%	42,812.24	16,600.00	7,200.00	5.27
Total of All Funds	1,132,802.34	126,080.00			244,838.18	731,901.75	156,062.41	114.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PRYOR K-6	55 *
M1	PRYOR 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	304,215.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,874.43
D.	At Risk Student	(I-D)	20,035.34
E.	Indian Education For All	(I-E)	1,841.07
F.	American Indian Achievement Gap	(I-F)	16,685.00
G.	Data For Achievement	(I-G)	1,762.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,917.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,803.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,062.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	80
B.	BASE Budget Limit	(II-B)	650,491.93
C.	Maximum Budget Limit	(II-C)	801,392.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	650,491.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	652,062.11
H.	Maximum Budget Limit	(II-H)	805,409.33
I.	Highest Budget Without a Vote	(II-I)	652,062.11
J.	Highest Budget	(II-J)	805,409.33
K.	Highest Voted Amount	(II-K)	153,347.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	652,062.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		65,206.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		361.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	361.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		997.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	997.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,565.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		652,062.11
1.	BASE Budget Limit	(V-A1)	652,062.11	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		304,215.46
1.	Direct State Aid Paid By State	(V-B1)	304,215.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,874.43
D.	At Risk Student	(V-D)		20,035.34
E.	Indian Education For All	(V-E)		1,841.07
F.	American Indian Achievement Gap	(V-F)		16,685.00
G.	Data For Achievement	(V-G)		1,762.53
H.	Special Education Allowable Cost Payment	(V-H)		24,917.93
I.	Remaining Fund Balance Available	(V-I)		997.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		250,732.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	210,094.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,638.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		652,062.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

01 General Fund

Adopted Budget	0001	652,062.11

Budget Uses

Expenditure Budget	0002	652,062.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	997.62
Direct State Aid	3110	304,215.46
Quality Educator	3111	30,874.43
At Risk Student	3112	20,035.34
Indian Education For All	3113	1,841.07
American Indian Achievement Gap	3114	16,685.00
State Special Education Allowable Cost Payment to Districts	3115	24,917.93
Data For Achievement	3116	1,762.53
State - Guaranteed Tax Base Aid	3120	210,094.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,638.23		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	40,638.23
Total Estimated Revenues to Fund Adopted Budget			0004	652,062.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	139,638.00

Budget Uses

Expenditure Budget	0002	139,638.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,902.00
Contingency	0006	1,190.20
Over-Schedule	0011	126,545.80
Fund Balance for Budget	TFS48	76,913.82
Operating Reserve	0961	27,927.60
Unreserved Fund Balance Reappropriated	0970	48,986.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,546.10
State - On-Schedule Transportation Reimbursement	3210	6,546.10
District Tax Levy	1110	77,559.58
District Mills	999	56.82
Total Estimated Revenues to Fund Adopted Budget	0004	139,638.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	103,751.52

Budget Uses

Expenditure Budget	0002	103,751.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,086.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,086.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,664.60
District Mills	999	22.47
Total Estimated Revenues to Fund Adopted Budget	0004	103,751.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Thomas Freightliner Bus	2023	61,800.00	0.00	12,360.00	12,360.00
2018 Thomas Freightliner 53 Passenger	2020	46,747.50	27,699.00	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger	2018	44,775.50	35,820.40	8,955.10	8,955.10
Total					30,664.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	162,922.00

Budget Uses

Expenditure Budget	0002	162,922.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,343.22
Operating Reserve	0961	32,584.40
Unreserved Fund Balance Reappropriated	0970	71,758.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	91,163.18
Total Estimated Revenues to Fund Adopted Budget	0004	162,922.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,692.38

Budget Uses

Expenditure Budget	0002	6,692.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,072.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,072.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	620.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,692.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-72265211

29 Flexibility Fund

Adopted Budget	0001	1,124.09

Budget Uses

Expenditure Budget	0002	1,124.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,124.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,124.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,124.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-72265211

61 Building Reserve Fund

Adopted Budget		0001	66,612.24

Budget Uses

Expenditure Budget		0002	66,612.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,812.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,812.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,600.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,200.00	
District Tax Levy		1110	7,200.00
District Mills		999	5.27
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.27
Total Estimated Revenues to Fund Adopted Budget		0004	66,612.24

Budget Report
FY 2024

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-80226249

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	176	N/A	15,393,103

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassandra Biggers

(Signature) (Date)

Chairperson, School Trustees: Linda Rosin

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-80226249

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,340,466.45	178,228.21	10%	13.30%	37,421.67	735,660.74	567,384.04	36.86
10 Transportation	175,664.24	35,132.85	20%	20.00%	21,821.57	53,269.92	100,572.75	6.53
11 Bus Depreciation Reserve	259,575.17	0.00	N/A	0.00%	149,295.17	0.00	110,280.00	7.16
13 Tuition	0.00		N/A		39,090.34	0.00	0.00	0.00
14 Retirement	166,057.75	33,211.55	20%	20.00%	23,502.19	142,555.56		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,765.13	0.00	N/A	0.00%	13,684.43	1,080.70	0.00	0.00
29 Flexibility	19,412.60	0.00	N/A	0.00%	19,412.60	0.00	0.00	0.00
61 Building Reserve	129,171.59	0.00	N/A	0.00%	95,251.59	4,960.02	28,959.98	1.88
Total of All Funds	2,105,112.93	246,572.61			399,479.56	937,526.94	807,196.77	52.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-80226249

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAMSAY K-6	150
M1	RAMSAY 7-8	26

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	577,359.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,334.50
D.	At Risk Student	(I-D)	4,425.11
E.	Indian Education For All	(I-E)	4,208.16
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	4,028.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,187.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,867.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	172
B.	BASE Budget Limit	(II-B)	1,100,308.86
C.	Maximum Budget Limit	(II-C)	1,360,672.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,092.54
E.	Adopted Budget	(II-E)	1,304,401.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,136,373.91
H.	Maximum Budget Limit	(II-H)	1,407,365.79
I.	Highest Budget Without a Vote	(II-I)	1,340,466.45
J.	Highest Budget	(II-J)	1,407,365.79
K.	Highest Voted Amount	(II-K)	66,899.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,340,466.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		134,046.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		44,181.56
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	44,181.56	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		37,421.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	37,421.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		215,649.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,340,466.45
1.	BASE Budget Limit	(V-A1)	1,136,373.91	
2.	Over-BASE Budget	(V-A2)	204,092.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		577,359.28
1.	Direct State Aid Paid By State	(V-B1)	577,359.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,334.50
D.	At Risk Student	(V-D)		4,425.11
E.	Indian Education For All	(V-E)		4,208.16
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		4,028.64
H.	Special Education Allowable Cost Payment	(V-H)		36,187.36
I.	Remaining Fund Balance Available	(V-I)		37,421.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,046.49
1.	Actual Non-Levy Revenue	(V-J1)	2,046.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		430,952.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	67,661.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	363,291.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,136,373.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,092.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,092.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.26
1.	District Property Tax Levy Mills	(V-U1)	13.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-80226249

01 General Fund

Adopted Budget	0001	1,340,466.45

Budget Uses

Expenditure Budget	0002	1,340,466.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	37,421.67
Direct State Aid	3110	577,359.28
Quality Educator	3111	38,334.50
At Risk Student	3112	4,425.11
Indian Education For All	3113	4,208.16
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	36,187.36
Data For Achievement	3116	4,028.64
State - Guaranteed Tax Base Aid	3120	67,661.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,046.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	363,291.50		
Over-BASE Levy	1110(c)	204,092.54		
District Tax Levy			1110	567,384.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,340,466.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	175,664.24

Budget Uses

Expenditure Budget	0002	175,664.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,427.20
Contingency	0006	4,842.72
Over-Schedule	0011	122,394.32
Fund Balance for Budget	TFS48	56,954.42
Operating Reserve	0961	35,132.85
Unreserved Fund Balance Reappropriated	0970	21,821.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,634.96
State - On-Schedule Transportation Reimbursement	3210	26,634.96
District Tax Levy	1110	100,572.75
District Mills	999	6.53
Total Estimated Revenues to Fund Adopted Budget	0004	175,664.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	259,575.17

Budget Uses

Expenditure Budget	0002	259,575.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149,295.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,295.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	110,280.00
District Mills	999	7.16
Total Estimated Revenues to Fund Adopted Budget	0004	259,575.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird (6452)	2023	137,850.00	0.00	27,570.00	27,570.00
2024 Blue Bird (6453)	2023	137,850.00	0.00	27,570.00	27,570.00
2024 Blue Bird (6454)	2023	137,850.00	0.00	27,570.00	27,570.00
2024 Blue Bird (8697)	2023	145,000.00	0.00	29,000.00	27,570.00
Model 3000 International Bus	2011	97,196.72	145,795.08	N/A	NA
Total					110,280.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,090.34
Unreserved Fund Balance Reappropriated	0970	39,090.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	39,090.34

14 Retirement Fund

Adopted Budget	0001	166,057.75

Budget Uses

Expenditure Budget	0002	166,057.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,713.74
Operating Reserve	0961	33,211.55
Unreserved Fund Balance Reappropriated	0970	23,502.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	142,555.56
Total Estimated Revenues to Fund Adopted Budget	0004	166,057.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,765.13

Budget Uses

Expenditure Budget	0002	14,765.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,684.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,684.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,080.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,765.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,412.60

Budget Uses

Expenditure Budget	0002	19,412.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,412.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,412.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,412.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-80226249

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	129,171.59

Budget Uses

Expenditure Budget		0002	129,171.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	95,251.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	95,251.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,960.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,959.98	
District Tax Levy		1110	28,959.98
District Mills		999	1.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.88
Total Estimated Revenues to Fund Adopted Budget		0004	129,171.59

Budget Report
FY 2024

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-61794678

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	49	N/A	6,121,704

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-61794678

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	536,259.47	53,750.90	10%	10.02%	40,991.12	261,769.44	233,498.91	38.14
10 Transportation	110,000.00	12,621.88	20%	11.47%	0.00	30,521.98	79,478.02	12.98
11 Bus Depreciation Reserve	324,491.49	0.00	N/A	0.00%	275,895.77	8,240.53	40,355.19	6.59
13 Tuition	322.96		N/A		293.55	29.41	0.00	0.00
14 Retirement	82,500.00	16,500.00	20%	20.00%	7,771.85	74,728.15		
17 Adult Education	6,479.00	2,267.65	35%	35.00%	6,205.63	279.17	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	39,840.62	0.00	N/A	0.00%	28,601.10	1,239.52	10,000.00	1.63
29 Flexibility	13,520.71	0.00	N/A	0.00%	13,075.53	445.18	0.00	0.00
61 Building Reserve	36,220.12	0.00	N/A	0.00%	34,917.42	1,302.70	0.00	0.00
Total of All Funds	1,149,634.37	85,140.43			407,751.97	378,556.08	363,332.12	59.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-61794678

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAPELJE K-6	39
M1	RAPELJE 7-8	10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	218,478.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,647.67
D.	At Risk Student	(I-D)	912.52
E.	Indian Education For All	(I-E)	1,171.59
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	1,121.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,091.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,518.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	391,651.07
C.	Maximum Budget Limit	(II-C)	483,364.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	90,959.23
E.	Adopted Budget	(II-E)	483,509.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	431,540.60
H.	Maximum Budget Limit	(II-H)	536,259.47
I.	Highest Budget Without a Vote	(II-I)	527,234.55
J.	Highest Budget	(II-J)	536,259.47
K.	Highest Voted Amount	(II-K)	9,024.92
L.	Amount Approved on Ballot by Voters	(II-L)	9,170.22
M.	Adopted Budget	(II-M)	536,259.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,625.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		124.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	124.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		40,991.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	40,991.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,742.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		536,259.47
1.	BASE Budget Limit	(V-A1)	431,540.60	
2.	Over-BASE Budget	(V-A2)	104,718.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		218,478.09
1.	Direct State Aid Paid By State	(V-B1)	218,478.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,647.67
D.	At Risk Student	(V-D)		912.52
E.	Indian Education For All	(V-E)		1,171.59
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		1,121.61
H.	Special Education Allowable Cost Payment	(V-H)		9,091.09
I.	Remaining Fund Balance Available	(V-I)		40,991.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,136.62
1.	Actual Non-Levy Revenue	(V-J1)	6,991.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	145.29	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		124.95
L.	BASE Levy Requirements	(V-L)		128,925.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	128,925.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		431,540.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		145.30
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	145.30	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		104,573.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		104,718.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.08
1.	District Property Tax Levy Mills	(V-U1)	17.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-61794678

01 General Fund

Adopted Budget	0001	536,259.47

Budget Uses

Expenditure Budget	0002	536,259.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	40,991.12
Direct State Aid	3110	218,478.09
Quality Educator	3111	22,647.67
At Risk Student	3112	912.52
Indian Education For All	3113	1,171.59
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	9,091.09
Data For Achievement	3116	1,121.61
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,598.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,392.52
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	145.29
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	145.30
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	124.95
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	128,925.34		
Over-BASE Levy	1110(c)	104,573.57		
District Tax Levy			1110	233,498.91
Total Estimated Revenues to Fund Adopted Budget			0004	536,259.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,413.64
Contingency	0006	2,741.36
Over-Schedule	0011	79,845.00
Fund Balance for Budget	TFS48	12,621.88
Operating Reserve	0961	12,621.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	320.73
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	46.25
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,077.50
State - On-Schedule Transportation Reimbursement	3210	15,077.50
District Tax Levy	1110	79,478.02
District Mills	999	12.98
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-61794678

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	324,491.49

Budget Uses

Expenditure Budget	0002	324,491.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	275,895.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	275,895.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,198.99
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	41.54
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,355.19
District Mills	999	6.59
Total Estimated Revenues to Fund Adopted Budget	0004	324,491.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION 2010	2023	6,008.87	0.00	1,201.77	1,201.77
E BUS FORD EXPEDITION	2021	24,337.47	9,734.98	4,867.49	4,867.47
E BUS FORD EXPEDITION	2019	22,709.67	13,625.79	4,541.93	4,541.93
78 PASS INTERNATION	2018	49,780.87	49,780.85	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	49,780.85	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	63,905.92	9,831.68	9,831.68
Total					40,355.19

13 Tuition Fund

Adopted Budget	0001	322.96

Budget Uses

Expenditure Budget	0002	322.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	293.55
Unreserved Fund Balance Reappropriated	0970	293.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9.23
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20.18
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	322.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-61794678

14 Retirement Fund

Adopted Budget	0001	82,500.00

Budget Uses

Expenditure Budget	0002	82,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,271.85
Operating Reserve	0961	16,500.00
Unreserved Fund Balance Reappropriated	0970	7,771.85

Estimated Funding Sources

Interest Earnings	1510	417.07
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	74,311.08
Total Estimated Revenues to Fund Adopted Budget	0004	82,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,479.00

Budget Uses

Expenditure Budget	0002	6,479.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,473.28
Operating Reserve	0961	2,267.65
Unreserved Fund Balance Reappropriated	0970	6,205.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	279.17
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,479.00
Estimated Revenues Exceeding Adopted Budget	0004a	5.80

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	39,840.62

Budget Uses

Expenditure Budget	0002	39,840.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,601.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,601.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	817.03
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	12.09
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	410.40
District Tax Levy	1110	10,000.00
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	39,840.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,520.71

Budget Uses

Expenditure Budget	0002	13,520.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,075.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,075.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	445.18
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,520.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-61794678

61 Building Reserve Fund

Adopted Budget		0001	36,220.12

Budget Uses

Expenditure Budget		0002	36,220.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	34,917.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	34,917.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,302.70
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,220.12

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	20	6,911,970

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	529,454.39	54,695.44	10%	10.33%	39,994.59	301,277.60	188,182.20	27.22
10 Transportation	110,000.00	12,831.67	20%	11.67%	0.00	30,655.10	79,344.90	11.48
11 Bus Depreciation Reserve	281,348.73	0.00	N/A	0.00%	233,991.98	7,001.51	40,355.24	5.84
13 Tuition	435.85		N/A		422.27	13.58	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	7,945.45	67,054.55		
17 Adult Education	12,270.00	4,294.50	35%	35.00%	11,750.91	522.69	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	47,859.56	0.00	N/A	0.00%	31,246.20	1,613.36	15,000.00	2.17
29 Flexibility	27,205.19	0.00	N/A	0.00%	26,357.44	847.75	0.00	0.00
61 Building Reserve	78,094.83	0.00	N/A	0.00%	75,400.24	2,694.59	0.00	0.00
Total of All Funds	1,161,668.55	86,821.61			427,109.08	411,680.73	322,882.34	46.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RAPELJE HS 9-12 20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	223,584.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,784.64
D.	At Risk Student	(I-D)	593.67
E.	Indian Education For All	(I-E)	478.20
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	457.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,775.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	925.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,295.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	418,451.26
C.	Maximum Budget Limit	(II-C)	519,579.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	105,485.15
E.	Adopted Budget	(II-E)	525,176.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	421,190.88
H.	Maximum Budget Limit	(II-H)	523,449.07
I.	Highest Budget Without a Vote	(II-I)	529,454.39
J.	Highest Budget	(II-J)	529,454.39
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	529,454.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,945.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,750.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,750.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39,994.59
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	39,994.59	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,690.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		529,454.39
	1. BASE Budget Limit	(V-A1)	421,190.88	
	2. Over-BASE Budget	(V-A2)	108,263.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		223,584.04
	1. Direct State Aid Paid By State	(V-B1)	223,584.04	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,784.64
D.	At Risk Student	(V-D)		593.67
E.	Indian Education For All	(V-E)		478.20
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		457.80
H.	Special Education Allowable Cost Payment	(V-H)		2,775.78
I.	Remaining Fund Balance Available	(V-I)		39,994.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,675.42
	1. Actual Non-Levy Revenue	(V-J1)	7,271.57	
	2. Anticipated Non-Levy Revenue	(V-J2)	403.85	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		146.30
L.	BASE Levy Requirements	(V-L)		130,230.44
	1. State - Guaranteed Tax Base Aid	(V-L1)	49,907.90	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,322.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		421,190.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		403.85
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	403.85	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		107,859.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		108,263.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.62
U.	Over-BASE Mills	(V-U)		15.60
1.	District Property Tax Levy Mills	(V-U1)	15.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

01 General Fund

Adopted Budget	0001	529,454.39

Budget Uses

Expenditure Budget	0002	529,454.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,994.59
Direct State Aid	3110	223,584.04
Quality Educator	3111	14,784.64
At Risk Student	3112	593.67
Indian Education For All	3113	478.20
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	2,775.78
Data For Achievement	3116	457.80
State - Guaranteed Tax Base Aid	3120	49,907.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,273.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,998.44
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	403.85
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	403.85
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	146.30
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	80,322.54		
Over-BASE Levy	1110(c)	107,859.66		
District Tax Levy			1110	188,182.20
Total Estimated Revenues to Fund Adopted Budget			0004	529,454.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,413.64
Contingency	0006	2,741.36
Over-Schedule	0011	79,845.00
Fund Balance for Budget	TFS48	12,831.67
Operating Reserve	0961	12,831.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	343.33
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	156.77
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,077.50
State - On-Schedule Transportation Reimbursement	3210	15,077.50
District Tax Levy	1110	79,344.90
District Mills	999	11.48
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	281,348.73

Budget Uses

Expenditure Budget	0002	281,348.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	233,991.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	233,991.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,863.69
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	137.82
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,355.24
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	281,348.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION 2010	2023	6,008.88	0.00	1,201.78	1,201.78
E BUS FORD EXPEDITION	2021	24,337.48	9,735.00	4,867.50	4,867.50
E BUS FORD EXPEDITION	2019	22,709.68	13,625.82	4,541.94	4,541.94
78 PASS INTERNATION	2018	49,780.87	49,780.85	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	49,780.85	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	63,905.92	9,831.68	9,831.68
Total					40,355.24

13 Tuition Fund

Adopted Budget	0001	435.85

Budget Uses

Expenditure Budget	0002	435.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	422.27
Unreserved Fund Balance Reappropriated	0970	422.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	13.58
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	435.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,945.45
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	7,945.45

Estimated Funding Sources

Interest Earnings	1510	474.15
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	66,580.40
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,270.00

Budget Uses

Expenditure Budget	0002	12,270.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,045.41
Operating Reserve	0961	4,294.50
Unreserved Fund Balance Reappropriated	0970	11,750.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	522.69
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,270.00
Estimated Revenues Exceeding Adopted Budget	0004a	3.60

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

28 Technology Fund

Adopted Budget	0001	47,859.56

Budget Uses

Expenditure Budget	0002	47,859.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,246.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,246.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,212.81
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	400.55
District Tax Levy	1110	15,000.00
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	47,859.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

29 Flexibility Fund

Adopted Budget	0001	27,205.19

Budget Uses

Expenditure Budget	0002	27,205.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,357.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,357.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	847.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,205.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-24489425

61 Building Reserve Fund

Adopted Budget		0001	78,094.83

Budget Uses

Expenditure Budget		0002	78,094.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	75,400.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	75,400.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,694.59
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	78,094.83

Budget Report
FY 2024

42 Richland

0754 Rau Elem

Submit ID: 0754-49301014

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	72	N/A	7,437,989

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leigh Merritt

(Signature) (Date)

Chairperson, School Trustees: Kelly Alvstad

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0754 Rau Elem

Submit ID: 0754-49301014

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	584,872.06	65,235.28	10%	11.15%	20,651.46	403,325.47	160,895.13	21.63
10 Transportation	140,000.00	28,000.00	20%	20.00%	34,079.61	27,927.86	77,992.53	10.49
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,226.93		N/A		23,226.93	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	29,539.46	70,460.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,675.31	0.00	N/A	0.00%	2,255.02	420.29	0.00	0.00
29 Flexibility	332,149.37	0.00	N/A	0.00%	282,149.37	50,000.00	0.00	0.00
61 Building Reserve	75,144.10	0.00	N/A	0.00%	52,994.10	3,378.81	18,771.19	2.52
Total of All Funds	1,258,067.77	113,235.28			444,895.95	555,512.97	257,658.85	34.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0754 Rau Elem

Submit ID: 0754-49301014

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RAU K-6 72

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	222,423.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,681.28
D.	At Risk Student	(I-D)	1,327.97
E.	Indian Education For All	(I-E)	1,721.52
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,648.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,103.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,700.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	65
B.	BASE Budget Limit	(II-B)	395,049.40
C.	Maximum Budget Limit	(II-C)	491,182.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	44,184.51
E.	Adopted Budget	(II-E)	559,414.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	441,946.18
H.	Maximum Budget Limit	(II-H)	550,346.69
I.	Highest Budget Without a Vote	(II-I)	584,872.06
J.	Highest Budget	(II-J)	584,872.06
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	584,872.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,487.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,748.07
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,748.07	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,651.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,651.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,886.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		584,872.06
1.	BASE Budget Limit	(V-A1)	441,946.18	
2.	Over-BASE Budget	(V-A2)	142,925.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		222,423.09
1.	Direct State Aid Paid By State	(V-B1)	222,423.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,681.28
D.	At Risk Student	(V-D)		1,327.97
E.	Indian Education For All	(V-E)		1,721.52
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,648.08
H.	Special Education Allowable Cost Payment	(V-H)		11,103.12
I.	Remaining Fund Balance Available	(V-I)		20,651.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,950.41
1.	Actual Non-Levy Revenue	(V-J1)	7,950.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	15,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		137,969.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,969.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		441,946.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		120,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	120,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,925.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		142,925.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.08
1.	District Property Tax Levy Mills	(V-U1)	3.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0754 Rau Elem

Submit ID: 0754-49301014

01 General Fund

Adopted Budget	0001	584,872.06

Budget Uses

Expenditure Budget	0002	584,872.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,651.46
Direct State Aid	3110	222,423.09
Quality Educator	3111	21,681.28
At Risk Student	3112	1,327.97
Indian Education For All	3113	1,721.52
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	11,103.12
Data For Achievement	3116	1,648.08
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,543.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,407.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	15,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	120,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	137,969.25	
Over-BASE Levy	1110(c)	22,925.88	
District Tax Levy		1110	160,895.13
Total Estimated Revenues to Fund Adopted Budget		0004	584,872.06
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,388.96
Contingency	0006	2,538.90
Over-Schedule	0011	112,072.14
Fund Balance for Budget	TFS48	62,079.61
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	34,079.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,963.93
State - On-Schedule Transportation Reimbursement	3210	13,963.93
District Tax Levy	1110	77,992.53
District Mills	999	10.49
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	23,226.93

Budget Uses

Expenditure Budget	0002	23,226.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,226.93
Unreserved Fund Balance Reappropriated	0970	23,226.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,226.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0754 Rau Elem

Submit ID: 0754-49301014

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,539.46
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	29,539.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,460.54
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,675.31

Budget Uses

Expenditure Budget	0002	2,675.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,255.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,255.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	420.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,675.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	332,149.37

Budget Uses

Expenditure Budget	0002	332,149.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	282,149.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,149.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	332,149.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0754 Rau Elem

Submit ID: 0754-49301014

61 Building Reserve Fund

Adopted Budget		0001	75,144.10

Budget Uses

Expenditure Budget		0002	75,144.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,994.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,994.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,378.81
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,771.19	
District Tax Levy		1110	18,771.19
District Mills		999	2.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.52
Total Estimated Revenues to Fund Adopted Budget		0004	75,144.10

Budget Report
FY 2024

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-92935849

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	339	N/A	23,301,728

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brande Young

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-92935849

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,656,335.84	336,645.80	10%	12.67%	10,556.57	1,542,784.50	1,102,994.77	47.33
10 Transportation	285,000.00	57,000.00	20%	20.00%	58,645.44	34,789.63	191,564.93	8.22
11 Bus Depreciation Reserve	288,867.95	0.00	N/A	0.00%	191,910.16	0.00	96,957.79	4.16
13 Tuition	90,000.00		N/A		10,453.82	0.00	79,546.18	3.41
14 Retirement	400,000.00	80,000.00	20%	20.00%	75,990.97	324,009.03		
17 Adult Education	85,000.00	29,750.00	35%	35.00%	20,523.69	0.00	64,476.31	2.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	144,129.09	0.00	N/A	0.00%	79,239.36	2,027.73	62,862.00	2.70
29 Flexibility	11,569.24	0.00	N/A	0.00%	6,908.60	4,660.64	0.00	0.00
61 Building Reserve	246,671.57	0.00	N/A	0.00%	194,931.57	9,240.00	42,500.00	1.82
Total of All Funds	4,207,573.69	503,395.80			649,160.18	1,917,511.53	1,640,901.98	70.41

50 Debt Service Tax Jurisdiction								
0056	319,675.00	42,349.59	20-9-438	13.25%	0.00	0.00	319,675.00	13.72

Budget Report
FY 2024

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-92935849

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RED LODGE K-6	254
M1	RED LODGE 7-8	85

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,066,170.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,373.78
D.	At Risk Student	(I-D)	7,914.36
E.	Indian Education For All	(I-E)	8,105.49
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	7,759.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,089.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,424.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,988.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	334
B.	BASE Budget Limit	(II-B)	2,043,525.20
C.	Maximum Budget Limit	(II-C)	2,526,499.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	475,834.81
E.	Adopted Budget	(II-E)	2,519,360.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,132,193.69
H.	Maximum Budget Limit	(II-H)	2,656,335.84
I.	Highest Budget Without a Vote	(II-I)	2,608,028.50
J.	Highest Budget	(II-J)	2,656,335.84
K.	Highest Voted Amount	(II-K)	48,307.34
L.	Amount Approved on Ballot by Voters	(II-L)	48,307.34
M.	Adopted Budget	(II-M)	2,656,335.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		265,633.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		71,012.22
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	71,012.22	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,556.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,556.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		347,202.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,656,335.84
1.	BASE Budget Limit	(V-A1)	2,132,193.69	
2.	Over-BASE Budget	(V-A2)	524,142.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,066,170.90
1.	Direct State Aid Paid By State	(V-B1)	1,066,170.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,373.78
D.	At Risk Student	(V-D)		7,914.36
E.	Indian Education For All	(V-E)		8,105.49
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		7,759.71
H.	Special Education Allowable Cost Payment	(V-H)		61,089.05
I.	Remaining Fund Balance Available	(V-I)		10,556.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,019.29
1.	Actual Non-Levy Revenue	(V-J1)	11,019.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		851,794.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	272,941.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	578,852.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,132,193.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		524,142.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		524,142.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.49
1.	District Property Tax Levy Mills	(V-U1)	22.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-92935849

01 General Fund

Adopted Budget	0001	2,656,335.84

Budget Uses

Expenditure Budget	0002	2,656,335.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,556.57
Direct State Aid	3110	1,066,170.90
Quality Educator	3111	106,373.78
At Risk Student	3112	7,914.36
Indian Education For All	3113	8,105.49
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	61,089.05
Data For Achievement	3116	7,759.71
State - Guaranteed Tax Base Aid	3120	272,941.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,694.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,325.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	578,852.62		
Over-BASE Levy	1110(c)	524,142.15		
District Tax Levy			1110	1,102,994.77
Total Estimated Revenues to Fund Adopted Budget			0004	2,656,335.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	285,000.00

Budget Uses

Expenditure Budget	0002	285,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,626.94
Contingency	0006	3,162.69
Over-Schedule	0011	250,210.37
Fund Balance for Budget	TFS48	115,645.44
Operating Reserve	0961	57,000.00
Unreserved Fund Balance Reappropriated	0970	58,645.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,394.81
State - On-Schedule Transportation Reimbursement	3210	17,394.82
District Tax Levy	1110	191,564.93
District Mills	999	8.22
Total Estimated Revenues to Fund Adopted Budget	0004	285,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	288,867.95

Budget Uses

Expenditure Budget	0002	288,867.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	191,910.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	191,910.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	96,957.79
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	288,867.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird -	2021	73,515.00	14,703.00	14,703.00	0.00
2020 55-Passenger Bux #6605	2020	67,425.00	26,970.00	13,485.00	13,485.00
2019 55-Passenger Bus #3999	2019	58,290.00	46,632.00	11,658.00	11,658.00
2001 Prevost Coach Bus #4025	2017	65,883.94	52,707.16	13,176.79	13,176.79
2015 Chevrolet Express Bluebird Bus #7879	2016	36,250.00	43,500.00	7,250.00	7,250.00
2016 77-Passenter Bus #8722	2016	62,930.00	55,344.00	12,586.00	12,586.00
2015 66-Passenger Bus #9063	2015	55,970.00	60,970.00	11,194.00	11,194.00
2014 48-Passenger Bus #4670	2014	33,640.00	50,460.00	N/A	NA
2007 MCI	2013	138,040.00	170,834.53	27,608.00	27,608.00
2013 66-Passenger Bus #2367	2012	57,884.00	86,826.00	N/A	NA
66-Passenger Bus #0111	2010	46,806.00	70,209.00	N/A	NA
2009 66-Passenger Bus #2226	2009	45,530.00	68,295.00	N/A	NA
Total					96,957.79

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,453.82
Unreserved Fund Balance Reappropriated	0970	10,453.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,546.18
District Mills	999	3.41
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,990.97
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	75,990.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	324,009.03
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,273.69
Operating Reserve	0961	29,750.00
Unreserved Fund Balance Reappropriated	0970	20,523.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	64,476.31
District Mills	999	2.77
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	144,129.09

Budget Uses

Expenditure Budget	0002	144,129.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,239.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,239.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,027.73
District Tax Levy	1110	62,862.00
District Mills	999	2.70
Total Estimated Revenues to Fund Adopted Budget	0004	144,129.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	11,569.24

Budget Uses

Expenditure Budget	0002	11,569.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,908.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,908.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,660.64
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,569.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0056

Taxable Value		23,301,728.00
Adopted Budget	0001	319,675.00

Budget Uses

Expenditure Budget	0002	319,675.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,349.59
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	42,349.59
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	319,675.00
Jurisdiction Mills	999	13.72
Total Estimated Revenues to Fund Adopted Budget	0004	319,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/09/2017	06/30/2027	2,760,000.00	905,000.00	285,000.00	34,275.00	400.00
Total Bond Requirements							319,675.00
Total Debt Service Requirements						0002	319,675.00

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61 Building Reserve Fund

Adopted Budget		0001	246,671.57

Budget Uses

Expenditure Budget		0002	246,671.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	194,931.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	194,931.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,240.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	42,500.00	
District Tax Levy		1110	42,500.00
District Mills		999	1.82
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.82
Total Estimated Revenues to Fund Adopted Budget		0004	246,671.57

Budget Report
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0057 Red Lodge H S

Submit ID: 0057-44595417

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	188	27,399,679

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brande Young

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
05 Carbon
0057 Red Lodge H S

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,967,820.99	263,324.27	10%	13.38%	12,116.06	1,199,969.93	755,735.00	27.59
10 Transportation	245,000.00	49,000.00	20%	20.00%	63,002.66	25,192.49	156,804.85	5.72
11 Bus Depreciation Reserve	327,459.97	0.00	N/A	0.00%	281,882.16	0.00	45,577.81	1.66
13 Tuition	90,000.00		N/A		19,578.09	0.00	70,421.91	2.57
14 Retirement	400,000.00	80,000.00	20%	20.00%	139,105.59	260,894.41		
17 Adult Education	110,000.00	38,500.00	35%	35.00%	35,759.67	0.00	74,240.33	2.71
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	107,564.79	0.00	N/A	0.00%	50,379.30	1,503.49	55,682.00	2.03
29 Flexibility	21,653.76	0.00	N/A	0.00%	1,556.09	20,097.67	0.00	0.00
61 Building Reserve	179,378.99	0.00	N/A	0.00%	143,148.99	13,230.00	23,000.00	0.84
Total of All Funds	3,448,878.50	430,824.27			746,528.61	1,520,887.99	1,181,461.90	43.12

50 Debt Service Tax Jurisdiction								
0057 Red Lodge HS	566,300.00	56,514.26	20-9-438	9.98%	0.00	0.00	566,300.00	20.67

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RED LODGE HS 9-12 188 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	808,450.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,588.97
D.	At Risk Student	(I-D)	2,805.26
E.	Indian Education For All	(I-E)	4,495.08
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	4,303.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,511.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,406.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,987.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	193
B.	BASE Budget Limit	(II-B)	1,562,693.55
C.	Maximum Budget Limit	(II-C)	1,945,212.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,649.36
E.	Adopted Budget	(II-E)	1,939,342.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,580,947.52
H.	Maximum Budget Limit	(II-H)	1,967,820.99
I.	Highest Budget Without a Vote	(II-I)	1,957,596.88
J.	Highest Budget	(II-J)	1,967,820.99
K.	Highest Voted Amount	(II-K)	10,224.11
L.	Amount Approved on Ballot by Voters	(II-L)	10,224.11
M.	Adopted Budget	(II-M)	1,967,820.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		196,782.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		66,542.17
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	66,542.17	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,116.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,116.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		275,440.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,967,820.99
1.	BASE Budget Limit	(V-A1)	1,580,947.52	
2.	Over-BASE Budget	(V-A2)	386,873.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		808,450.46
1.	Direct State Aid Paid By State	(V-B1)	808,450.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,588.97
D.	At Risk Student	(V-D)		2,805.26
E.	Indian Education For All	(V-E)		4,495.08
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		4,303.32
H.	Special Education Allowable Cost Payment	(V-H)		32,511.58
I.	Remaining Fund Balance Available	(V-I)		12,116.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,005.37
1.	Actual Non-Levy Revenue	(V-J1)	5,005.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		638,086.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,224.89	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	368,861.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,580,947.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		386,873.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		386,873.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.47
U.	Over-BASE Mills	(V-U)		14.12
1.	District Property Tax Levy Mills	(V-U1)	14.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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05 Carbon

0057 Red Lodge H S

Submit ID: 0057-44595417

01 General Fund

Adopted Budget	0001	1,967,820.99

Budget Uses

Expenditure Budget	0002	1,967,820.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,116.06
Direct State Aid	3110	808,450.46
Quality Educator	3111	70,588.97
At Risk Student	3112	2,805.26
Indian Education For All	3113	4,495.08
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	32,511.58
Data For Achievement	3116	4,303.32
State - Guaranteed Tax Base Aid	3120	269,224.89

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,005.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	368,861.53		
Over-BASE Levy	1110(c)	386,873.47		
District Tax Levy			1110	755,735.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,967,820.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,902.26
Contingency	0006	2,290.23
Over-Schedule	0011	219,807.51
Fund Balance for Budget	TFS48	112,002.66
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	63,002.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,596.24
State - On-Schedule Transportation Reimbursement	3210	12,596.25
District Tax Levy	1110	156,804.85
District Mills	999	5.72
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
05 Carbon

0057 Red Lodge H S

Submit ID: 0057-44595417

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	327,459.97

Budget Uses

Expenditure Budget	0002	327,459.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	281,882.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	281,882.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	45,577.81
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	327,459.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird	2021	53,235.00	10,647.00	10,647.00	10,647.00
2020 55-Passenger Bus #6605	2020	48,825.00	19,530.00	9,765.00	9,765.00
2019 55-Passenger Bus #3999	2019	42,210.00	33,768.00	8,442.00	8,442.00
2001 Prevost Coach Bus #4025	2017	47,709.06	47,709.05	9,541.81	9,541.81
2015 Chevrolet Express Bluebird - Bus #7879	2016	26,250.00	36,750.00	5,250.00	2,625.00
2015 66-Passenger Bus #9063	2015	40,530.00	60,795.00	N/A	NA
2016 77-Passenger Bus #8722	2015	45,570.00	63,798.00	9,114.00	4,557.00
2014 48-Passenger Bus #4670	2014	24,360.00	36,540.00	N/A	NA
2007 MCI	2013	99,960.00	149,940.00	N/A	NA
2013 66-Passenger Bus #2367	2012	41,916.00	62,874.00	N/A	NA
2011 66-Passenger Bus #0111	2010	33,894.00	50,841.00	N/A	NA
2009 66-Passenger Bus #2226	2009	32,970.00	49,455.00	N/A	NA
2008 55-Passenger Bus #6678	2007	32,981.00	49,471.50	N/A	NA
Total					45,577.81

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,578.09
Unreserved Fund Balance Reappropriated	0970	19,578.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	70,421.91
District Mills	999	2.57
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0057 Red Lodge H S

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14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	219,105.59
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	139,105.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	260,894.41
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,259.67
Operating Reserve	0961	38,500.00
Unreserved Fund Balance Reappropriated	0970	35,759.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	74,240.33
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	107,564.79

Budget Uses

Expenditure Budget	0002	107,564.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,379.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,379.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,503.49
District Tax Levy	1110	55,682.00
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	107,564.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,653.76

Budget Uses

Expenditure Budget	0002	21,653.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,556.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,556.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,097.67
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,653.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0057 Red Lodge H S

50 Debt Service Fund
0057 Red Lodge HS

Taxable Value		27,399,679.00
Adopted Budget	0001	566,300.00

Budget Uses

Expenditure Budget	0002	566,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,514.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	56,514.26
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	566,300.00
Jurisdiction Mills	999	20.67
Total Estimated Revenues to Fund Adopted Budget	0004	566,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	02/09/2017	06/30/2027	3,255,000.00	1,065,000.00	330,000.00	43,750.00	0.00
High School Bond	12/03/2020	06/30/2041	5,950,000.00	5,910,000.00	15,000.00	177,150.00	400.00
Total Bond Requirements							566,300.00

Total Debt Service Requirements	0002	566,300.00

Budget Report
FY 2024
05 Carbon

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0057 Red Lodge H S

61 Building Reserve Fund

Adopted Budget		0001	179,378.99

Budget Uses

Expenditure Budget		0002	179,378.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	143,148.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	143,148.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,230.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,000.00	
District Tax Levy		1110	23,000.00
District Mills		999	0.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	179,378.99

Budget Report
FY 2024

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-98338540

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 43	N/A	3,543,920

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	27	N/A	2,655,683
Non-located - 49 Sweet Grass	16	N/A	888,237

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-98338540

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	579,121.67	58,317.03	10%	10.07%	1,234.86	300,323.51	277,563.30	78.33
10 Transportation	65,000.00	13,000.00	20%	20.00%	4,999.18	14,297.67	45,703.15	12.90
11 Bus Depreciation Reserve	98,960.89	0.00	N/A	0.00%	81,519.24	0.00	17,441.65	4.92
13 Tuition	19,009.01		N/A		9,009.01	0.00	10,000.00	2.82
14 Retirement	80,000.00	16,000.00	20%	20.00%	5,269.69	74,730.31		
17 Adult Education	5,000.00	0.00	35%	0.00%	496.44	0.00	4,503.56	1.27
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,369.87	0.00	N/A	0.00%	993.05	376.82	0.00	0.00
29 Flexibility	27,320.50	0.00	N/A	0.00%	19,765.08	7,555.42	0.00	0.00
61 Building Reserve	44,134.07	0.00	N/A	0.00%	24,404.07	12,010.06	7,719.94	2.18
Total of All Funds	919,916.01	87,317.03			147,690.62	409,293.79	362,931.60	102.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-98338540

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	REEDPOINT K-6	34 *
M1	REEDPOINT 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	201,306.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,307.38
D.	At Risk Student	(I-D)	1,881.86
E.	Indian Education For All	(I-E)	1,028.13
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	984.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,705.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,901.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,223.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	390,528.46
C.	Maximum Budget Limit	(II-C)	484,606.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	182,890.59
E.	Adopted Budget	(II-E)	573,419.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	396,231.08
H.	Maximum Budget Limit	(II-H)	490,865.78
I.	Highest Budget Without a Vote	(II-I)	579,121.67
J.	Highest Budget	(II-J)	579,227.38
K.	Highest Voted Amount	(II-K)	105.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	579,121.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,912.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		404.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	404.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,234.86
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,234.86	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		59,551.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		579,121.67
1.	BASE Budget Limit	(V-A1)	396,231.08	
2.	Over-BASE Budget	(V-A2)	182,890.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		201,306.81
1.	Direct State Aid Paid By State	(V-B1)	201,306.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,307.38
D.	At Risk Student	(V-D)		1,881.86
E.	Indian Education For All	(V-E)		1,028.13
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		984.27
H.	Special Education Allowable Cost Payment	(V-H)		5,705.77
I.	Remaining Fund Balance Available	(V-I)		1,234.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,710.73
1.	Actual Non-Levy Revenue	(V-J1)	6,710.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		154,071.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	59,398.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	94,672.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		396,231.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		182,890.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		182,890.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.61
1.	District Property Tax Levy Mills	(V-U1)	51.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-98338540

01 General Fund

Adopted Budget	0001	579,121.67

Budget Uses

Expenditure Budget	0002	579,121.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,234.86
Direct State Aid	3110	201,306.81
Quality Educator	3111	23,307.38
At Risk Student	3112	1,881.86
Indian Education For All	3113	1,028.13
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,705.77
Data For Achievement	3116	984.27
State - Guaranteed Tax Base Aid	3120	59,398.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,710.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	94,672.71		
Over-BASE Levy	1110(c)	182,890.59		
District Tax Levy			1110	277,563.30
Total Estimated Revenues to Fund Adopted Budget			0004	579,121.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,997.88
Contingency	0006	1,299.79
Over-Schedule	0011	50,702.33
Fund Balance for Budget	TFS48	17,999.18
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	4,999.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,148.83
State - On-Schedule Transportation Reimbursement	3210	7,148.84
District Tax Levy	1110	45,703.15
District Mills	999	12.90
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-98338540

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	98,960.89

Budget Uses

Expenditure Budget	0002	98,960.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,519.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,519.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,441.65
District Mills	999	4.92
Total Estimated Revenues to Fund Adopted Budget	0004	98,960.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS	2020	48,456.50	9,000.00	9,691.30	4,845.65
Type E 2017 Ford Expedition	2019	19,367.00	7,746.80	3,873.40	1,936.70
2017 IC CE	2016	43,723.00	39,978.40	8,744.60	4,372.30
Blue Bird All American Coach	2014	73,577.50	97,793.00	14,715.50	6,287.00
Bus C 2007 Thomas Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					17,441.65

13 Tuition Fund

Adopted Budget	0001	19,009.01

Budget Uses

Expenditure Budget	0002	19,009.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,009.01
Unreserved Fund Balance Reappropriated	0970	9,009.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.82
Total Estimated Revenues to Fund Adopted Budget	0004	19,009.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,269.69
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	5,269.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	74,730.31
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	496.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	496.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,503.56
District Mills	999	1.27
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,369.87

Budget Uses

Expenditure Budget	0002	1,369.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	993.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	993.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	376.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,369.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-98338540

29 Flexibility Fund

Adopted Budget	0001	27,320.50

Budget Uses

Expenditure Budget	0002	27,320.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,765.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,765.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	6,527.36
State - Advanced Opportunity Aid	3770	1,028.06
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,320.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-98338540

61 Building Reserve Fund

Adopted Budget		0001	44,134.07

Budget Uses

Expenditure Budget		0002	44,134.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,404.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,404.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,010.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,719.94	
District Tax Levy		1110	7,719.94
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	44,134.07

Budget Report
FY 2024

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-53865997

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	22	3,123,186

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	N/A	14	2,655,683
Non-located - 49 Sweet Grass	N/A	8	467,503

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-53865997

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	533,981.15	53,630.18	10%	10.04%	3,305.35	385,104.86	145,570.94	46.61
10 Transportation	65,000.00	13,000.00	20%	20.00%	5,573.59	14,297.67	45,128.74	14.45
11 Bus Depreciation Reserve	74,304.44	0.00	N/A	0.00%	57,863.16	0.00	16,441.28	5.26
13 Tuition	15,000.00		N/A		11,936.68	0.00	3,063.32	0.98
14 Retirement	80,000.00	16,000.00	20%	20.00%	14,165.60	65,834.40		
17 Adult Education	6,353.25	0.00	35%	0.00%	6,353.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,718.45	0.00	N/A	0.00%	2,303.47	414.98	0.00	0.00
29 Flexibility	32,999.84	0.00	N/A	0.00%	19,111.84	13,888.00	0.00	0.00
61 Building Reserve	40,781.32	0.00	N/A	0.00%	23,361.32	13,936.00	3,484.00	1.12
Total of All Funds	851,138.45	82,630.18			143,974.26	493,475.91	213,688.28	68.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-53865997

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 REEDPOINT HS 9-12 22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	230,583.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,824.39
D.	At Risk Student	(I-D)	1,102.71
E.	Indian Education For All	(I-E)	526.02
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	503.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,084.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,028.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,306.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	431,186.25
C.	Maximum Budget Limit	(II-C)	535,038.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	97,617.37
E.	Adopted Budget	(II-E)	528,803.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	436,363.78
H.	Maximum Budget Limit	(II-H)	542,000.60
I.	Highest Budget Without a Vote	(II-I)	533,981.15
J.	Highest Budget	(II-J)	542,000.60
K.	Highest Voted Amount	(II-K)	8,019.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	533,981.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,398.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		232.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	232.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,305.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,305.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		56,935.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		533,981.15
1.	BASE Budget Limit	(V-A1)	436,363.78	
2.	Over-BASE Budget	(V-A2)	97,617.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		230,583.83
1.	Direct State Aid Paid By State	(V-B1)	230,583.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,824.39
D.	At Risk Student	(V-D)		1,102.71
E.	Indian Education For All	(V-E)		526.02
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		503.58
H.	Special Education Allowable Cost Payment	(V-H)		3,084.20
I.	Remaining Fund Balance Available	(V-I)		3,305.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,983.03
1.	Actual Non-Levy Revenue	(V-J1)	4,983.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		175,450.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	127,497.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,953.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		436,363.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		97,617.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		97,617.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.35
U.	Over-BASE Mills	(V-U)		31.26
1.	District Property Tax Levy Mills	(V-U1)	31.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-53865997

01 General Fund

Adopted Budget	0001	533,981.15

Budget Uses

Expenditure Budget	0002	533,981.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,305.35
Direct State Aid	3110	230,583.83
Quality Educator	3111	16,824.39
At Risk Student	3112	1,102.71
Indian Education For All	3113	526.02
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,084.20
Data For Achievement	3116	503.58
State - Guaranteed Tax Base Aid	3120	127,497.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,953.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	25.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	47,953.57	
Over-BASE Levy	1110(c)	97,617.37	
District Tax Levy		1110	145,570.94
Total Estimated Revenues to Fund Adopted Budget		0004	533,981.15
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,997.88
Contingency	0006	1,299.79
Over-Schedule	0011	50,702.33
Fund Balance for Budget	TFS48	18,573.59
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	5,573.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,148.83
State - On-Schedule Transportation Reimbursement	3210	7,148.84
District Tax Levy	1110	45,128.74
District Mills	999	14.45
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	74,304.44

Budget Uses

Expenditure Budget	0002	74,304.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,863.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,863.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,441.28
District Mills	999	5.26
Total Estimated Revenues to Fund Adopted Budget	0004	74,304.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS	2020	48,456.50	9,691.30	9,691.30	4,845.65
Type E 2017 Ford Expedition	2019	19,367.00	7,746.80	3,873.40	1,936.70
2017 IC CE	2016	43,723.00	43,723.00	8,744.60	4,372.30
Blue Bird All American Coach	2014	73,577.50	99,793.00	14,715.50	5,286.63
Bus C 2007 Thomas, Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					16,441.28

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,936.68
Unreserved Fund Balance Reappropriated	0970	11,936.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,063.32
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-53865997

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,165.60
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	14,165.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,834.40
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,353.25

Budget Uses

Expenditure Budget	0002	6,353.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,353.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,353.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,353.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-53865997

28 Technology Fund

Adopted Budget	0001	2,718.45

Budget Uses

Expenditure Budget	0002	2,718.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,303.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,303.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	414.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,718.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,999.84

Budget Uses

Expenditure Budget	0002	32,999.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,111.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,111.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	7,794.64
State - Advanced Opportunity Aid	3770	6,093.36
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,999.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-53865997

61 Building Reserve Fund

Adopted Budget		0001	40,781.32

Budget Uses

Expenditure Budget		0002	40,781.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	23,361.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	23,361.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,936.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,484.00	
District Tax Levy		1110	3,484.00
District Mills		999	1.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	40,781.32

Budget Report
FY 2024

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-00208438

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	816,069

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: Cody Tarter

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-00208438

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	165,366.13	16,536.61	10%	10.00%	623.97	125,158.04	39,584.12	48.52
10 Transportation	25,511.86	4,991.14	20%	19.56%	0.00	12,511.86	13,000.00	15.93
11 Bus Depreciation Reserve	60,067.32	0.00	N/A	0.00%	54,242.29	0.00	5,825.03	7.14
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	27,250.00	5,450.00	20%	20.00%	8,320.48	18,929.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	258.12	0.00	N/A	0.00%	117.94	140.18	0.00	0.00
29 Flexibility	6,864.22	0.00	N/A	0.00%	6,864.22	0.00	0.00	0.00
61 Building Reserve	68,394.23	0.00	N/A	0.00%	51,304.23	13,672.00	3,418.00	4.19
Total of All Funds	353,711.88	26,977.75			121,473.13	170,411.60	61,827.15	75.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-00208438

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 REICHLE K-8 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	74,840.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	430.38
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	412.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,649.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	925.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,445.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	147,439.60
C.	Maximum Budget Limit	(II-C)	183,554.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,968.91
E.	Adopted Budget	(II-E)	165,408.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	147,397.22
H.	Maximum Budget Limit	(II-H)	183,627.88
I.	Highest Budget Without a Vote	(II-I)	165,366.13
J.	Highest Budget	(II-J)	183,627.88
K.	Highest Voted Amount	(II-K)	18,261.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	165,366.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,536.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		623.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	623.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,160.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		165,366.13
1.	BASE Budget Limit	(V-A1)	147,397.22	
2.	Over-BASE Budget	(V-A2)	17,968.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		74,840.94
1.	Direct State Aid Paid By State	(V-B1)	74,840.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		430.38
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		412.02
H.	Special Education Allowable Cost Payment	(V-H)		3,649.44
I.	Remaining Fund Balance Available	(V-I)		623.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		400.76
1.	Actual Non-Levy Revenue	(V-J1)	400.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		59,907.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	38,292.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,615.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		147,397.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,968.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,968.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.02
1.	District Property Tax Levy Mills	(V-U1)	22.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-00208438

01 General Fund

Adopted Budget	0001	165,366.13

Budget Uses

Expenditure Budget	0002	165,366.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	623.97
Direct State Aid	3110	74,840.94
Quality Educator	3111	7,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	430.38
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,649.44
Data For Achievement	3116	412.02
State - Guaranteed Tax Base Aid	3120	38,292.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	400.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,615.21		
Over-BASE Levy	1110(c)	17,968.91		
District Tax Levy			1110	39,584.12
Total Estimated Revenues to Fund Adopted Budget			0004	165,366.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,511.86

Budget Uses

Expenditure Budget	0002	25,511.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,374.42
Contingency	0006	1,137.44
Over-Schedule	0011	13,000.00
Fund Balance for Budget	TFS48	4,991.14
Operating Reserve	0961	4,991.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,255.93
State - On-Schedule Transportation Reimbursement	3210	6,255.93
District Tax Levy	1110	13,000.00
District Mills	999	15.93
Total Estimated Revenues to Fund Adopted Budget	0004	25,511.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	60,067.32

Budget Uses

Expenditure Budget	0002	60,067.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,242.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,242.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,825.03
District Mills	999	7.14
Total Estimated Revenues to Fund Adopted Budget	0004	60,067.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Blue Bird Bus 54 capacity	2021	29,125.13	11,650.06	5,825.03	5,825.03
Total					5,825.03

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	27,250.00

Budget Uses

Expenditure Budget	0002	27,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,770.48
Operating Reserve	0961	5,450.00
Unreserved Fund Balance Reappropriated	0970	8,320.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,929.52
Total Estimated Revenues to Fund Adopted Budget	0004	27,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	258.12

Budget Uses

Expenditure Budget	0002	258.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	140.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	258.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-00208438

29 Flexibility Fund

Adopted Budget	0001	6,864.22

Budget Uses

Expenditure Budget	0002	6,864.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,864.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,864.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,864.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-00208438

61 Building Reserve Fund

Adopted Budget		0001	68,394.23

Budget Uses

Expenditure Budget		0002	68,394.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,304.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,304.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,672.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,418.00	
District Tax Levy		1110	3,418.00
District Mills		999	4.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.19
Total Estimated Revenues to Fund Adopted Budget		0004	68,394.23

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	49	N/A	2,507,382

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 11 Dawson	42	N/A	1,914,041
Non-located - 42 Richland	7	N/A	593,341

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	532,657.69	55,989.00	10%	10.51%	0.00	350,214.88	182,442.81	72.75
10 Transportation	130,000.00	9,782.00	20%	7.52%	0.00	25,433.96	104,566.04	41.70
11 Bus Depreciation Reserve	30,043.00	26,234.00	N/A	87.32%	0.00	0.00	30,043.00	11.98
13 Tuition	27,000.00		N/A		0.00	0.00	27,000.00	10.77
14 Retirement	100,000.00	20,000.00	20%	20.00%	1,896.00	98,104.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,407.83	6,098.00	N/A	27.21%	0.00	407.83	22,000.00	8.77
29 Flexibility	436,712.00	0.00	N/A	0.00%	36,712.00	400,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,278,820.52	118,103.00			38,608.00	874,160.67	366,051.85	145.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RICHEY K-6	39
M1	RICHEY 7-8	10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	218,478.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,462.23
D.	At Risk Student	(I-D)	981.56
E.	Indian Education For All	(I-E)	1,171.59
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,121.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,583.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,518.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,124.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	415,450.25
C.	Maximum Budget Limit	(II-C)	516,290.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	100,840.44
E.	Adopted Budget	(II-E)	516,290.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	428,843.43
H.	Maximum Budget Limit	(II-H)	532,657.69
I.	Highest Budget Without a Vote	(II-I)	532,657.69
J.	Highest Budget	(II-J)	532,657.69
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	532,657.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,265.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,723.23
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,723.23	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,989.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		532,657.69
1.	BASE Budget Limit	(V-A1)	428,843.43	
2.	Over-BASE Budget	(V-A2)	103,814.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		218,478.09
1.	Direct State Aid Paid By State	(V-B1)	218,478.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,462.23
D.	At Risk Student	(V-D)		981.56
E.	Indian Education For All	(V-E)		1,171.59
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,121.61
H.	Special Education Allowable Cost Payment	(V-H)		7,583.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9.00
1.	Actual Non-Levy Revenue	(V-J1)	9.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		176,565.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	97,937.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	78,628.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		428,843.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		103,814.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		103,814.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		41.40
1.	District Property Tax Levy Mills	(V-U1)	41.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

01 General Fund

Adopted Budget	0001	532,657.69

Budget Uses

Expenditure Budget	0002	532,657.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	218,478.09
Quality Educator	3111	22,462.23
At Risk Student	3112	981.56
Indian Education For All	3113	1,171.59
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	7,583.40
Data For Achievement	3116	1,121.61
State - Guaranteed Tax Base Aid	3120	97,937.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	78,628.55		
Over-BASE Levy	1110(c)	103,814.26		
District Tax Levy			1110	182,442.81
Total Estimated Revenues to Fund Adopted Budget			0004	532,657.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,121.78
Contingency	0006	2,312.18
Over-Schedule	0011	104,566.04
Fund Balance for Budget	TFS48	9,782.00
Operating Reserve	0961	9,782.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,716.98
State - On-Schedule Transportation Reimbursement	3210	12,716.98
District Tax Levy	1110	104,566.04
District Mills	999	41.70
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	30,043.00

Budget Uses

Expenditure Budget	0002	30,043.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,234.00
Operating Reserve	0961	26,234.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,043.00
District Mills	999	11.98
Total Estimated Revenues to Fund Adopted Budget	0004	30,043.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	0.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	9,800.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	75,355.00	10,765.00	5,382.50
Starcraft Mini	2016	39,487.50	47,385.00	7,897.50	7,897.50
Total					30,043.00

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

13 Tuition Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,000.00
District Mills	999	10.77
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,896.00
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	1,896.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,104.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,407.83

Budget Uses

Expenditure Budget	0002	22,407.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,098.00
Operating Reserve	0961	6,098.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	407.83
District Tax Levy	1110	22,000.00
District Mills	999	8.77
Total Estimated Revenues to Fund Adopted Budget	0004	22,407.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	436,712.00

Budget Uses

Expenditure Budget	0002	436,712.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,712.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,712.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	400,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	436,712.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0227 Richey Elem

Submit ID: 0227-43227808

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

11 Dawson

0228 Richey H S

Submit ID: 0228-10379265

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	31	2,821,560

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

11 Dawson

Submit ID: 0228-10379265

0228 Richey H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	613,964.48	61,396.00	10%	10.00%	0.00	445,240.75	168,723.73	59.80
10 Transportation	90,000.00	1,302.00	20%	1.45%	0.00	16,734.00	73,266.00	25.97
11 Bus Depreciation Reserve	30,043.00	4,620.00	N/A	15.38%	0.00	0.00	30,043.00	10.65
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	39,255.00	45,745.00		
17 Adult Education	16,515.28	4,863.72	35%	29.45%	16,515.28	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,470.25	4,133.00	N/A	22.38%	0.00	470.25	18,000.00	6.38
29 Flexibility	400,000.00	37,902.00	N/A	9.48%	0.00	400,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,253,993.01	131,216.72			55,770.28	908,190.00	290,032.73	102.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

11 Dawson

0228 Richey H S

Submit ID: 0228-10379265

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RICHEY HS 9-12 31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	262,071.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,407.17
D.	At Risk Student	(I-D)	20.07
E.	Indian Education For All	(I-E)	741.21
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	709.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,780.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,593.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,163.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	463,147.52
C.	Maximum Budget Limit	(II-C)	574,671.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	122,618.17
E.	Adopted Budget	(II-E)	585,765.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	494,475.51
H.	Maximum Budget Limit	(II-H)	613,964.48
I.	Highest Budget Without a Vote	(II-I)	613,964.48
J.	Highest Budget	(II-J)	613,964.48
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	613,964.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,396.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,396.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		613,964.48
1.	BASE Budget Limit	(V-A1)	494,475.51	
2.	Over-BASE Budget	(V-A2)	119,488.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		262,071.85
1.	Direct State Aid Paid By State	(V-B1)	262,071.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,407.17
D.	At Risk Student	(V-D)		20.07
E.	Indian Education For All	(V-E)		741.21
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		709.59
H.	Special Education Allowable Cost Payment	(V-H)		4,780.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		381.00
1.	Actual Non-Levy Revenue	(V-J1)	381.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		209,129.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	159,894.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,234.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		494,475.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		119,488.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		119,488.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.45
U.	Over-BASE Mills	(V-U)		42.35
1.	District Property Tax Levy Mills	(V-U1)	42.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

11 Dawson

0228 Richey H S

Submit ID: 0228-10379265

01 General Fund

Adopted Budget	0001	613,964.48

Budget Uses

Expenditure Budget	0002	613,964.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	262,071.85
Quality Educator	3111	16,407.17
At Risk Student	3112	20.07
Indian Education For All	3113	741.21
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	4,780.51
Data For Achievement	3116	709.59
State - Guaranteed Tax Base Aid	3120	159,894.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	78.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	303.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,234.76		
Over-BASE Levy	1110(c)	119,488.97		
District Tax Levy			1110	168,723.73
Total Estimated Revenues to Fund Adopted Budget			0004	613,964.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,213.00
Contingency	0006	1,521.00
Over-Schedule	0011	73,266.00
Fund Balance for Budget	TFS48	1,302.00
Operating Reserve	0961	1,302.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,367.00
State - On-Schedule Transportation Reimbursement	3210	8,367.00
District Tax Levy	1110	73,266.00
District Mills	999	25.97
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	30,043.00

Budget Uses

Expenditure Budget	0002	30,043.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,620.00
Operating Reserve	0961	4,620.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,043.00
District Mills	999	10.65
Total Estimated Revenues to Fund Adopted Budget	0004	30,043.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	0.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	9,800.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	75,355.00	10,765.00	5,382.50
Starcraft Mini	2016	39,487.50	47,385.00	7,897.50	7,897.50
Total					30,043.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,255.00
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	39,255.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	45,745.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,515.28

Budget Uses

Expenditure Budget	0002	16,515.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,379.00
Operating Reserve	0961	4,863.72
Unreserved Fund Balance Reappropriated	0970	16,515.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,515.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,470.25

Budget Uses

Expenditure Budget	0002	18,470.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,133.00
Operating Reserve	0961	4,133.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	470.25
District Tax Levy	1110	18,000.00
District Mills	999	6.38
Total Estimated Revenues to Fund Adopted Budget	0004	18,470.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,902.00
Operating Reserve	0961	37,902.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	400,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0228 Richey H S

Submit ID: 0228-10379265

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

11 Dawson

0228 Richey H S

Submit ID: 0228-10379265

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

05 Carbon

Submit ID: 0069-59235418

0069 Roberts K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 79	46	3,122,560

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JaLayne Obert

(Signature) (Date)

Chairperson, School Trustees: Michelle Swansborough

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-59235418

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,321,894.02	119,263.38	10%	9.02%	0.00	1,093,633.12	228,260.90	73.12
10 Transportation	130,831.53	20,000.00	20%	15.29%	8,984.04	26,889.87	94,957.62	30.41
11 Bus Depreciation Reserve	155,910.51	0.00	N/A	0.00%	133,086.51	0.00	22,824.00	7.31
13 Tuition	79,000.00		N/A		50,597.56	0.00	28,402.44	9.10
14 Retirement	190,225.00	30,000.00	20%	15.77%	35,886.53	154,338.47		
17 Adult Education	30,235.00	0.00	35%	0.00%	30,235.22	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,484.02	0.00	N/A	0.00%	4,814.38	1,169.64	17,500.00	5.60
29 Flexibility	427.78	0.00	N/A	0.00%	427.78	0.00	0.00	0.00
61 Building Reserve	90,265.42	0.00	N/A	0.00%	46,625.42	30,055.06	13,584.94	4.35
Total of All Funds	2,022,273.28	169,263.38			310,657.44	1,306,086.16	405,529.90	129.89

50 Debt Service Tax Jurisdiction								
0069	0.00	0.00	20-9-438	0.00%	3,870.42	0.00	0.00	0.00

Budget Report
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0069 Roberts K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROBERTS K-6	59 *
M1	ROBERTS 7-8	20 *
H1	ROBERTS HS 9-12	46

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	622,655.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,395.88
D.	At Risk Student	(I-D)	4,874.77
E.	Indian Education For All	(I-E)	2,988.75
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	2,861.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,012.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,373.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,835.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,693.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	1,178,383.87
C.	Maximum Budget Limit	(II-C)	1,462,184.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	91,999.13
E.	Adopted Budget	(II-E)	1,270,383.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,229,894.02
H.	Maximum Budget Limit	(II-H)	1,526,718.53
I.	Highest Budget Without a Vote	(II-I)	1,321,894.02
J.	Highest Budget	(II-J)	1,526,718.53
K.	Highest Voted Amount	(II-K)	204,824.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,321,894.02

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			119,263.38
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			119,263.38

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	15,258.72	8,753.77	24,012.49
B.	Special Education RSBG to Coop	4,009.20	2,364.40	6,373.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,707.17	4,447.27	12,154.44

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	517,619.80	360,122.50	877,742.30
		689,358.80	703,605.50	1,392,964.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	243,343.66	248,372.74	491,716.40
H.	Special Education in BASE@40%	7,707.17	4,447.27	12,154.44
I.	Subsidized BASE Amount	251,050.83	252,820.01	503,870.84
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,321,894.02
	1. BASE Budget Limit	(V-A1)	1,229,894.02	
	2. Over-BASE Budget	(V-A2)	92,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		622,655.05
	1. Direct State Aid Paid By State	(V-B1)	622,655.05	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,395.88
D.	At Risk Student	(V-D)		4,874.77
E.	Indian Education For All	(V-E)		2,988.75
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		2,861.25

H.	Special Education Allowable Cost Payment	(V-H)		24,012.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,566.01
	1. Actual Non-Levy Revenue	(V-J1)	4,566.01	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		499,304.82
	1. State - Guaranteed Tax Base Aid	(V-L1)	363,043.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	136,260.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,229,894.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		92,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		92,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.87
T.	BASE Mills - High School	(V-T)		15.79
U.	Over-BASE Mills	(V-U)		29.46
	1. District Property Tax Levy Mills	(V-U1)	29.46	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		73.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,321,894.02

Budget Uses

Expenditure Budget	0002	1,321,894.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	622,655.05
Quality Educator	3111	68,395.88
At Risk Student	3112	4,874.77
Indian Education For All	3113	2,988.75
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	24,012.49
Data For Achievement	3116	2,861.25
State - Guaranteed Tax Base Aid	3120	363,043.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,566.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	136,260.90		
Over-BASE Levy	1110(c)	92,000.00		
District Tax Levy			1110	228,260.90
Total Estimated Revenues to Fund Adopted Budget			0004	1,321,894.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,831.53

Budget Uses

Expenditure Budget	0002	130,831.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,445.34
Contingency	0006	2,444.53
Over-Schedule	0011	103,941.66
Fund Balance for Budget	TFS48	28,984.04
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	8,984.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,444.93
State - On-Schedule Transportation Reimbursement	3210	13,444.94
District Tax Levy	1110	94,957.62
District Mills	999	30.41
Total Estimated Revenues to Fund Adopted Budget	0004	130,831.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	155,910.51

Budget Uses

Expenditure Budget	0002	155,910.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133,086.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,086.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,824.00
District Mills	999	7.31
Total Estimated Revenues to Fund Adopted Budget	0004	155,910.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E-Bus	2019	33,355.00	5,000.00	6,671.00	3,335.00
2017 Thomas Bus #8	2017	98,335.00	7,470.84	19,667.00	9,833.00
2015 Thomas	2014	96,555.00	18,144.38	19,311.00	9,656.00
2009 ACTIVITY BUS	2009	138,625.00	65,208.34	27,725.00	0.00
2007 Thomas	2006	71,619.05	83,792.18	14,323.81	0.00
4UZAAXCSX5CN82570	2005	65,497.45	87,641.62	13,099.49	0.00
Total					22,824.00

13 Tuition Fund

Adopted Budget	0001	79,000.00

Budget Uses

Expenditure Budget	0002	79,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,597.56
Unreserved Fund Balance Reappropriated	0970	50,597.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,402.44
District Mills	999	9.10
Total Estimated Revenues to Fund Adopted Budget	0004	79,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	190,225.00

Budget Uses

Expenditure Budget	0002	190,225.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,886.53
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	35,886.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	154,338.47
Total Estimated Revenues to Fund Adopted Budget	0004	190,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,235.00

Budget Uses

Expenditure Budget	0002	30,235.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,235.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,235.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,235.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.22

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-59235418

28 Technology Fund

Adopted Budget	0001	23,484.02

Budget Uses

Expenditure Budget	0002	23,484.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,814.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,814.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,169.64
District Tax Levy	1110	17,500.00
District Mills	999	5.60
Total Estimated Revenues to Fund Adopted Budget	0004	23,484.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	427.78

Budget Uses

Expenditure Budget	0002	427.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	427.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	427.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	427.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0069

Taxable Value		3,122,560.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,870.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,870.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,870.42

Budget Report
FY 2024
05 Carbon

Submit ID: 0069-59235418

0069 Roberts K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	90,265.42

Budget Uses

Expenditure Budget		0002	90,265.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	46,625.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	46,625.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,055.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,584.94	
District Tax Levy		1110	13,584.94
District Mills		999	4.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.35
Total Estimated Revenues to Fund Adopted Budget		0004	90,265.42

Budget Report
FY 2024

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-63898659

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	494	N/A	191,704

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 21 Hill	406	N/A	191,704
Non-located - 08 Chouteau	88	N/A	0

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Berlinger

(Signature) (Date)

Chairperson, School Trustees: Joshua Seaton

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-63898659

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,078,498.04	307,849.80	10%	10.00%	50,784.64	3,021,602.20	6,111.20	31.38
10 Transportation	100,231.11	0.00	20%	0.00%	1,523.67	98,707.44	0.00	0.00
11 Bus Depreciation Reserve	617,396.92	0.00	N/A	0.00%	537,696.92	0.00	79,700.00	415.75
13 Tuition	818.99		N/A		818.99	0.00	0.00	0.00
14 Retirement	675,650.00	135,130.00	20%	20.00%	158,198.38	517,451.62		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	58,220.83	0.00	N/A	0.00%	55,293.16	2,927.67	0.00	0.00
29 Flexibility	5,946.11	0.00	N/A	0.00%	5,946.11	0.00	0.00	0.00
61 Building Reserve	5,815.75	0.00	N/A	0.00%	5,815.75	0.00	0.00	0.00
Total of All Funds	4,542,577.75	442,979.80			816,077.62	3,640,688.93	85,811.20	447.13

50 Debt Service **Tax Jurisdiction**								
REVENUE	0.00	0.00	20-9-438	0.00%	306,209.63	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

Submit ID: 1207-63898659

1207 Rocky Boy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROCKY BOY K-6	420
M1	ROCKY BOY 7-8	74

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,484,839.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	129,203.31
D.	At Risk Student	(I-D)	53,236.45
E.	Indian Education For All	(I-E)	11,811.54
F.	American Indian Achievement Gap	(I-F)	98,700.00
G.	Data For Achievement	(I-G)	11,307.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,179.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,391.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,808.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	455
B.	BASE Budget Limit	(II-B)	2,814,046.54
C.	Maximum Budget Limit	(II-C)	3,472,757.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,814,046.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,078,498.04
H.	Maximum Budget Limit	(II-H)	3,803,798.54
I.	Highest Budget Without a Vote	(II-I)	3,078,498.04
J.	Highest Budget	(II-J)	3,803,798.54
K.	Highest Voted Amount	(II-K)	725,300.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,078,498.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		307,849.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		50,784.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	50,784.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		358,634.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,078,498.04
1.	BASE Budget Limit	(V-A1)	3,078,498.04	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,484,839.46
1.	Direct State Aid Paid By State	(V-B1)	1,484,839.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		129,203.31
D.	At Risk Student	(V-D)		53,236.45
E.	Indian Education For All	(V-E)		11,811.54
F.	American Indian Achievement Gap	(V-F)		98,700.00
G.	Data For Achievement	(V-G)		11,307.66
H.	Special Education Allowable Cost Payment	(V-H)		76,179.74
I.	Remaining Fund Balance Available	(V-I)		50,784.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,289.00
1.	Actual Non-Levy Revenue	(V-J1)	675.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	614.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,161,146.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,155,035.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,111.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,078,498.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-63898659

01 General Fund

Adopted Budget	0001	3,078,498.04

Budget Uses

Expenditure Budget	0002	3,078,498.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	50,784.64
Direct State Aid	3110	1,484,839.46
Quality Educator	3111	129,203.31
At Risk Student	3112	53,236.45
Indian Education For All	3113	11,811.54
American Indian Achievement Gap	3114	98,700.00
State Special Education Allowable Cost Payment to Districts	3115	76,179.74
Data For Achievement	3116	11,307.66
State - Guaranteed Tax Base Aid	3120	1,155,035.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	675.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	614.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,111.20		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	6,111.20
Total Estimated Revenues to Fund Adopted Budget			0004	3,078,498.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,231.11

Budget Uses

Expenditure Budget	0002	100,231.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	89,734.04
Contingency	0006	8,973.40
Over-Schedule	0011	1,523.67
Fund Balance for Budget	TFS48	1,523.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,523.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,353.72
State - On-Schedule Transportation Reimbursement	3210	49,353.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,231.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-63898659

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	617,396.92

Budget Uses

Expenditure Budget	0002	617,396.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	537,696.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	537,696.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,700.00
District Mills	999	415.75
Total Estimated Revenues to Fund Adopted Budget	0004	617,396.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	104,800.00	20,960.00	20,960.00	20,960.00
2021 Thomas	2020	62,623.00	12,136.00	12,524.60	12,136.00
2019 Blue Bird Microbus	2019	49,320.00	9,864.00	9,864.00	9,864.00
2018 Bluebird All American 84 Passenger	2018	67,000.00	37,675.00	13,400.00	13,400.00
2019 Bluebird All American	2018	66,340.00	24,855.00	13,268.00	6,990.00
2015 Blue Bird T3RE4006 All American Activity Bus	2016	111,300.00	107,880.00	22,260.00	16,350.00
2011 Blue Bird 12-3764 Bus#3	2011	89,250.00	133,875.00	N/A	NA
2011 Blue Bird 12-3765 Bus#9	2011	103,000.00	154,500.00	N/A	NA
2011 Blue Bird 12-4472 Bus#6	2011	86,250.00	129,375.00	N/A	NA
2011 Blue Bird 12-4555 Bus#2	2011	96,250.00	144,375.00	N/A	NA
Total					79,700.00

13 Tuition Fund

Adopted Budget	0001	818.99

Budget Uses

Expenditure Budget	0002	818.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	818.99
Unreserved Fund Balance Reappropriated	0970	818.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	818.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1207 Rocky Boy Elem

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14 Retirement Fund

Adopted Budget	0001	675,650.00

Budget Uses

Expenditure Budget	0002	675,650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	293,328.38
Operating Reserve	0961	135,130.00
Unreserved Fund Balance Reappropriated	0970	158,198.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	517,451.62
Total Estimated Revenues to Fund Adopted Budget	0004	675,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	58,220.83

Budget Uses

Expenditure Budget	0002	58,220.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,293.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,293.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,927.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,220.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,946.11

Budget Uses

Expenditure Budget	0002	5,946.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,946.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,946.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,946.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

REVENUE

Taxable Value		191,704.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	306,209.63
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	306,209.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	306,209.63

Budget Report
FY 2024

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-63898659

Revenue Bond

Adopted Budget	0001	144,512.50

Budget Uses

Expenditure Budget	0002	144,512.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	144,512.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	05/25/2011	10/01/2024	1,550,000.00	145,000.00	135,000.00	7,012.50	2,500.00
Total Bond Requirements							144,512.50
Total Debt Service Requirements						0002	144,512.50

61 Building Reserve Fund

Adopted Budget	0001	5,815.75

Budget Uses

Expenditure Budget	0002	5,815.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,815.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,815.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,815.75

Budget Report
FY 2024

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-23083588

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	148	191,704

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Berlinger

(Signature) (Date)

Chairperson, School Trustees: Joshua Seaton

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-23083588

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,332,006.91	133,200.69	10%	10.00%	63,645.29	1,265,544.87	2,816.75	15.12
10 Transportation	39,838.39	0.00	20%	0.00%	15,161.25	24,677.14	0.00	0.00
11 Bus Depreciation Reserve	386,821.98	0.00	N/A	0.00%	340,680.18	0.00	46,141.80	240.69
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	347,800.00	69,560.00	20%	20.00%	125,499.20	222,300.80		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,166.09	0.00	N/A	0.00%	31,899.34	1,266.75	0.00	0.00
29 Flexibility	5,953.11	0.00	N/A	0.00%	5,953.11	0.00	0.00	0.00
61 Building Reserve	10,768.71	0.00	N/A	0.00%	10,768.71	0.00	0.00	0.00
Total of All Funds	2,156,355.19	202,760.69			593,607.08	1,513,789.56	48,958.55	255.81

50 Debt Service **Tax Jurisdiction**								
REVENUE	0.00	0.00	20-9-438	0.00%	458,816.18	0.00	0.00	0.00

Budget Report
FY 2024

21 Hill

Submit ID: 1229-23083588

1229 Rocky Boy H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROCKY BOY HS 9-12 148

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	669,768.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,181.69
D.	At Risk Student	(I-D)	16,432.43
E.	Indian Education For All	(I-E)	3,538.68
F.	American Indian Achievement Gap	(I-F)	34,780.00
G.	Data For Achievement	(I-G)	3,387.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,823.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,607.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	31,365.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	142
B.	BASE Budget Limit	(II-B)	1,266,130.77
C.	Maximum Budget Limit	(II-C)	1,566,651.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,266,130.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,332,006.91
H.	Maximum Budget Limit	(II-H)	1,649,937.88
I.	Highest Budget Without a Vote	(II-I)	1,332,006.91
J.	Highest Budget	(II-J)	1,649,937.88
K.	Highest Voted Amount	(II-K)	317,930.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,332,006.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,200.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		63,645.29
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	63,645.29	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		196,845.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,332,006.91
1.	BASE Budget Limit	(V-A1)	1,332,006.91	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		669,768.71
1.	Direct State Aid Paid By State	(V-B1)	669,768.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,181.69
D.	At Risk Student	(V-D)		16,432.43
E.	Indian Education For All	(V-E)		3,538.68
F.	American Indian Achievement Gap	(V-F)		34,780.00
G.	Data For Achievement	(V-G)		3,387.72
H.	Special Education Allowable Cost Payment	(V-H)		22,823.08
I.	Remaining Fund Balance Available	(V-I)		63,645.29
J.	Non-Levy Revenue and Funding Sources	(V-J)		393.76
1.	Actual Non-Levy Revenue	(V-J1)	17.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	376.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		477,055.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	474,238.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,816.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,332,006.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.12
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-23083588

01 General Fund

Adopted Budget	0001	1,332,006.91

Budget Uses

Expenditure Budget	0002	1,332,006.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	63,645.29
Direct State Aid	3110	669,768.71
Quality Educator	3111	40,181.69
At Risk Student	3112	16,432.43
Indian Education For All	3113	3,538.68
American Indian Achievement Gap	3114	34,780.00
State Special Education Allowable Cost Payment to Districts	3115	22,823.08
Data For Achievement	3116	3,387.72
State - Guaranteed Tax Base Aid	3120	474,238.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	17.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	376.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,816.75	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,816.75
Total Estimated Revenues to Fund Adopted Budget		0004	1,332,006.91
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	39,838.39

Budget Uses

Expenditure Budget	0002	39,838.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,433.76
Contingency	0006	2,243.38
Over-Schedule	0011	15,161.25
Fund Balance for Budget	TFS48	15,161.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,161.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,338.57
State - On-Schedule Transportation Reimbursement	3210	12,338.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,838.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-23083588

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	386,821.98

Budget Uses

Expenditure Budget	0002	386,821.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	340,680.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	340,680.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	46,141.80
District Mills	999	240.69
Total Estimated Revenues to Fund Adopted Budget	0004	386,821.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	41,920.00	22,910.00	8,384.00	8,384.00
2021 Thomas	2020	41,749.00	9,256.00	8,349.80	8,349.80
2019 Blue Bird Microbus	2019	32,880.00	19,728.00	6,576.00	6,576.00
2018 Bluebird All American 84 Passenger	2018	36,400.00	21,840.00	7,280.00	7,280.00
2019 Bluebird All American	2018	40,660.00	24,396.00	8,132.00	8,132.00
2015 Blue Bird T3RE4006 All American Activity	2016	74,200.00	103,880.00	14,840.00	7,420.00
2001 Motor Coach Transit Bus#18	2011	218,500.00	327,750.00	N/A	NA
New Charter Bus, 12-588, VIN#F224468	2005	125,000.00	187,500.00	N/A	NA
Total					46,141.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	347,800.00

Budget Uses

Expenditure Budget	0002	347,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	195,059.20
Operating Reserve	0961	69,560.00
Unreserved Fund Balance Reappropriated	0970	125,499.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	222,300.80
Total Estimated Revenues to Fund Adopted Budget	0004	347,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,166.09

Budget Uses

Expenditure Budget	0002	33,166.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,899.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,899.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,266.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,166.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,953.11

Budget Uses

Expenditure Budget	0002	5,953.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,953.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,953.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,953.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-23083588

50 Debt Service Fund

REVENUE

Taxable Value		191,704.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	458,816.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	458,816.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	458,816.18

Budget Report
FY 2024

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-23083588

Revenue Bond

Adopted Budget	0001	217,977.50

Budget Uses

Expenditure Budget	0002	217,977.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217,977.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	05/25/2011	10/01/2024	2,325,000.00	205,000.00	205,000.00	10,477.50	2,500.00
Total Bond Requirements							217,977.50
Total Debt Service Requirements						0002	217,977.50

61 Building Reserve Fund

Adopted Budget		0001	10,768.71

Budget Uses

Expenditure Budget		0002	10,768.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,768.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,768.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	10,768.71

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,132	N/A	12,338,156

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,126,337.47	180,685.45	10%	2.54%	0.00	6,764,212.77	362,124.70	29.36
10 Transportation	579,790.00	101,063.72	20%	17.43%	0.00	228,705.20	351,084.80	28.46
11 Bus Depreciation Reserve	685,655.77	0.00	N/A	0.00%	357,427.31	0.00	328,228.46	26.60
13 Tuition	35,000.00		N/A		18,613.35	0.00	16,386.65	1.33
14 Retirement	1,416,000.00	279,894.20	20%	19.77%	0.10	1,415,999.90		
17 Adult Education	30,000.00	0.00	35%	0.00%	21,615.52	0.00	8,384.48	0.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,600.88	0.00	N/A	0.00%	1,823.70	6,777.18	0.00	0.00
29 Flexibility	23,540.54	0.00	N/A	0.00%	7,075.50	16,465.04	0.00	0.00
61 Building Reserve	422,705.19	0.00	N/A	0.00%	283,075.19	94,833.75	44,796.25	3.63
Total of All Funds	10,327,629.85	561,643.37			689,630.67	8,526,993.84	1,111,005.34	90.06

50 Debt Service Tax Jurisdiction								
24-1199	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RONAN K-6	893 *
M1	RONAN 7-8	239 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,348,493.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	378,463.15
D.	At Risk Student	(I-D)	99,345.66
E.	Indian Education For All	(I-E)	27,066.12
F.	American Indian Achievement Gap	(I-F)	180,480.00
G.	Data For Achievement	(I-G)	25,911.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	301,601.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	81,841.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,133
B.	BASE Budget Limit	(II-B)	6,976,758.95
C.	Maximum Budget Limit	(II-C)	8,633,218.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	6,976,758.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,126,337.47
H.	Maximum Budget Limit	(II-H)	8,805,505.51
I.	Highest Budget Without a Vote	(II-I)	7,126,337.47
J.	Highest Budget	(II-J)	8,805,505.51
K.	Highest Voted Amount	(II-K)	1,679,168.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,126,337.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		180,685.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		180,685.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,126,337.47
1.	BASE Budget Limit	(V-A1)	7,126,337.47	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,348,493.50
1.	Direct State Aid Paid By State	(V-B1)	3,348,493.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		378,463.15
D.	At Risk Student	(V-D)		99,345.66
E.	Indian Education For All	(V-E)		27,066.12
F.	American Indian Achievement Gap	(V-F)		180,480.00
G.	Data For Achievement	(V-G)		25,911.48
H.	Special Education Allowable Cost Payment	(V-H)		301,601.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,764,976.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,402,851.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	362,124.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,126,337.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

01 General Fund

Adopted Budget	0001	7,126,337.47

Budget Uses

Expenditure Budget	0002	7,126,337.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,348,493.50
Quality Educator	3111	378,463.15
At Risk Student	3112	99,345.66
Indian Education For All	3113	27,066.12
American Indian Achievement Gap	3114	180,480.00
State Special Education Allowable Cost Payment to Districts	3115	301,601.10
Data For Achievement	3116	25,911.48
State - Guaranteed Tax Base Aid	3120	2,402,851.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	362,124.70		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	362,124.70
Total Estimated Revenues to Fund Adopted Budget			0004	7,126,337.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	579,790.00

Budget Uses

Expenditure Budget	0002	579,790.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	207,913.82
Contingency	0006	20,791.38
Over-Schedule	0011	351,084.80
Fund Balance for Budget	TFS48	101,063.72
Operating Reserve	0961	101,063.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	114,352.60
State - On-Schedule Transportation Reimbursement	3210	114,352.60
District Tax Levy	1110	351,084.80
District Mills	999	28.46
Total Estimated Revenues to Fund Adopted Budget	0004	579,790.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	685,655.77

Budget Uses

Expenditure Budget	0002	685,655.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	357,427.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	357,427.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	328,228.46
District Mills	999	26.60
Total Estimated Revenues to Fund Adopted Budget	0004	685,655.77

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
THMAS 07186	2023	109,305.16	0.00	21,861.03	16,877.57
THOMAS 04206	2023	100,724.01	0.00	20,144.80	16,924.51
THOMAS 04207	2023	100,724.01	0.00	20,144.80	16,924.51
THOMAS 07184	2023	109,305.16	0.00	21,861.03	16,877.57
THOMAS 07185	2023	109,305.16	0.00	21,861.03	16,877.57
THOMAS 4208	2023	100,724.01	0.00	20,144.80	16,924.51
MCI 067939	2022	131,554.85	26,310.97	26,310.97	26,310.97
77586	2021	74,062.50	44,437.50	14,812.50	14,812.50
77587	2021	80,812.50	48,487.50	16,162.50	16,162.50
85742 BLUE BIRD	2021	85,875.00	34,350.00	17,175.00	17,175.00
85743 BLUE BIRD	2021	84,375.00	33,750.00	16,875.00	16,875.00
85744 BLUE BIRD	2021	84,375.00	33,750.00	16,875.00	16,875.00
SPED SHORT	2021	55,125.00	33,075.00	11,025.00	11,025.00
50866	2020	55,559.60	33,335.76	11,111.92	11,111.92
50867	2020	55,559.60	33,335.76	11,111.92	11,111.92
57185	2020	76,156.69	45,694.02	15,231.34	15,231.34
66190 MCI ACT	2019	55,750.00	44,600.00	11,150.00	11,150.00
49792	2018	54,750.00	47,906.25	10,950.00	10,950.00
90274	2018	42,870.65	37,511.82	8,574.13	8,574.13
90275	2018	42,870.65	37,511.82	8,574.13	8,574.13
90276	2018	42,870.65	37,511.82	8,574.13	8,574.13
9240 INTERN AB	2015	111,543.40	111,114.99	22,308.68	22,308.68
3836 CHEVY	2012	56,293.71	84,440.57	N/A	NA
1885 DERA	2011	44,507.93	66,761.90	N/A	NA
2352 SP NEEDS	2011	51,132.75	76,699.13	N/A	NA
Total					328,228.46

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,613.35
Unreserved Fund Balance Reappropriated	0970	18,613.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,386.65
District Mills	999	1.33
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

14 Retirement Fund

Adopted Budget	0001	1,416,000.00

Budget Uses

Expenditure Budget	0002	1,416,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	279,894.30
Operating Reserve	0961	279,894.20
Unreserved Fund Balance Reappropriated	0970	0.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,415,999.90
Total Estimated Revenues to Fund Adopted Budget	0004	1,416,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,615.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,615.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,384.48
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,600.88

Budget Uses

Expenditure Budget	0002	8,600.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,823.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,823.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,777.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,600.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,540.54

Budget Uses

Expenditure Budget	0002	23,540.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,075.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,075.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,465.04
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,540.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

50 Debt Service Fund

24-1199

Taxable Value		12,338,156.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1199 Ronan Elem

Submit ID: 1199-03419335

61 Building Reserve Fund

Adopted Budget		0001	422,705.19

Budget Uses

Expenditure Budget		0002	422,705.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	283,075.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	283,075.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	94,833.75
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,796.25	
District Tax Levy		1110	44,796.25
District Mills		999	3.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.63
Total Estimated Revenues to Fund Adopted Budget		0004	422,705.19

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	424	12,338,156

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,240,549.07	256,093.74	10%	7.90%	0.00	3,021,536.09	219,012.98	17.76
10 Transportation	186,711.40	32,474.56	20%	17.39%	0.00	84,460.90	102,250.50	8.29
11 Bus Depreciation Reserve	367,898.68	0.00	N/A	0.00%	201,341.11	0.00	166,557.57	13.50
13 Tuition	18,500.00		N/A		14,186.95	0.00	4,313.05	0.35
14 Retirement	479,000.00	95,800.00	20%	20.00%	6,446.44	472,553.56		
17 Adult Education	7,500.00	0.00	35%	0.00%	4,854.48	0.00	2,645.52	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,650.06	0.00	N/A	0.00%	568.28	3,081.78	0.00	0.00
29 Flexibility	39,767.01	0.00	N/A	0.00%	9,865.80	29,901.21	0.00	0.00
61 Building Reserve	207,315.60	0.00	N/A	0.00%	151,175.74	37,081.56	19,058.30	1.54
Total of All Funds	4,550,891.82	384,368.30			388,438.80	3,648,615.10	513,837.92	41.65

50 Debt Service Tax Jurisdiction								
1200	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RONAN HS 9-12 424

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,619,393.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	113,644.85
D.	At Risk Student	(I-D)	29,661.92
E.	Indian Education For All	(I-E)	10,137.84
F.	American Indian Achievement Gap	(I-F)	57,105.00
G.	Data For Achievement	(I-G)	9,705.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	87,178.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	61,639.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	374
B.	BASE Budget Limit	(II-B)	2,825,273.48
C.	Maximum Budget Limit	(II-C)	3,501,830.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,825,273.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	85%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,240,549.07
H.	Maximum Budget Limit	(II-H)	4,004,340.45
I.	Highest Budget Without a Vote	(II-I)	3,240,549.07
J.	Highest Budget	(II-J)	4,004,340.45
K.	Highest Voted Amount	(II-K)	763,791.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,240,549.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		256,093.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		256,093.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,240,549.07
1.	BASE Budget Limit	(V-A1)	3,240,549.07	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,619,393.84
1.	Direct State Aid Paid By State	(V-B1)	1,619,393.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		113,644.85
D.	At Risk Student	(V-D)		29,661.92
E.	Indian Education For All	(V-E)		10,137.84
F.	American Indian Achievement Gap	(V-F)		57,105.00
G.	Data For Achievement	(V-G)		9,705.36
H.	Special Education Allowable Cost Payment	(V-H)		87,178.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,313,721.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,094,708.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	219,012.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,240,549.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.76
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

01 General Fund

Adopted Budget	0001	3,240,549.07

Budget Uses

Expenditure Budget	0002	3,240,549.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,619,393.84
Quality Educator	3111	113,644.85
At Risk Student	3112	29,661.92
Indian Education For All	3113	10,137.84
American Indian Achievement Gap	3114	57,105.00
State Special Education Allowable Cost Payment to Districts	3115	87,178.64
Data For Achievement	3116	9,705.36
State - Guaranteed Tax Base Aid	3120	1,094,708.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	219,012.98		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	219,012.98
Total Estimated Revenues to Fund Adopted Budget			0004	3,240,549.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	186,711.40

Budget Uses

Expenditure Budget	0002	186,711.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,782.64
Contingency	0006	7,678.26
Over-Schedule	0011	102,250.50
Fund Balance for Budget	TFS48	32,474.56
Operating Reserve	0961	32,474.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,230.45
State - On-Schedule Transportation Reimbursement	3210	42,230.45
District Tax Levy	1110	102,250.50
District Mills	999	8.29
Total Estimated Revenues to Fund Adopted Budget	0004	186,711.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	367,898.68

Budget Uses

Expenditure Budget	0002	367,898.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,341.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,341.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	166,557.57
District Mills	999	13.50
Total Estimated Revenues to Fund Adopted Budget	0004	367,898.68

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
THMAS 04208	2023	33,487.99	0.00	6,697.60	4,969.62
THOMAS 04206	2023	33,487.99	0.00	6,697.60	4,969.62
THOMAS 04207	2023	33,487.99	0.00	6,697.60	4,969.62
THOMAS 07184	2023	35,029.84	0.00	7,005.97	5,198.43
THOMAS 07185	2023	35,029.84	0.00	7,005.97	5,198.43
THOMAS 07186	2023	35,029.84	0.00	7,005.97	5,198.43
MCI 067939	2022	197,418.11	39,483.62	39,483.62	39,483.62
77586	2021	24,687.50	14,812.50	4,937.50	4,937.50
77587	2021	26,937.50	16,162.50	5,387.50	5,387.50
85742 BLUE BIRD	2021	28,625.00	11,450.00	5,725.00	5,725.00
85743 BLUE BIRD	2021	28,125.00	11,250.00	5,625.00	5,625.00
85744 BLUE BIRD	2021	28,125.00	11,250.00	5,625.00	5,625.00
SPED SHORT	2021	18,375.00	11,025.00	3,675.00	3,675.00
50866	2020	18,519.87	11,111.91	3,703.97	3,703.97
50867	2020	18,519.87	11,111.91	3,703.97	3,703.97
57185	2020	25,385.56	15,231.33	5,077.11	5,077.11
66190 MCI ACT	2019	167,250.00	133,800.00	33,450.00	33,450.00
49792	2018	18,250.00	16,242.50	3,650.00	3,650.00
90274	2018	14,290.22	12,718.28	2,858.04	2,858.04
90275	2018	14,290.22	12,718.28	2,858.04	2,858.04
90276	2018	14,290.22	12,718.28	2,858.04	2,858.04
9240 INTERN AB	2015	37,178.13	47,086.81	7,435.63	7,435.63
3836 CHEVY	2012	18,764.57	28,146.86	N/A	NA
1885	2011	14,836.00	22,254.00	N/A	NA
2352 SP NEEDS	2011	17,044.25	25,566.38	N/A	NA
Total					166,557.57

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

13 Tuition Fund

Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,186.95
Unreserved Fund Balance Reappropriated	0970	14,186.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,313.05
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

14 Retirement Fund

Adopted Budget	0001	479,000.00

Budget Uses

Expenditure Budget	0002	479,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,246.44
Operating Reserve	0961	95,800.00
Unreserved Fund Balance Reappropriated	0970	6,446.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	472,553.56
Total Estimated Revenues to Fund Adopted Budget	0004	479,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,854.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,854.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,645.52
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,650.06

Budget Uses

Expenditure Budget	0002	3,650.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	568.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	568.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,081.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,650.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	39,767.01

Budget Uses

Expenditure Budget	0002	39,767.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,865.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,865.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	29,901.21
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,767.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

50 Debt Service Fund

1200

Taxable Value		12,338,156.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

1200 Ronan H S

Submit ID: 1200-20352962

61 Building Reserve Fund

Adopted Budget		0001	207,315.60

Budget Uses

Expenditure Budget		0002	207,315.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	151,175.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	151,175.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,081.56
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,058.30	
District Tax Levy		1110	19,058.30
District Mills		999	1.54
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.54
Total Estimated Revenues to Fund Adopted Budget		0004	207,315.60

Budget Report
FY 2024

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-55792247

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 35	* 13	7,458,480

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Hotter

(Signature) (Date)

Chairperson, School Trustees: Kristin Buck

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
44 Rosebud
0795 Rosebud K-12

Submit ID: 0795-55792247

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	980,432.04	98,043.20	10%	10.00%	39,180.07	476,977.34	464,274.63	62.24
10 Transportation	240,000.00	48,000.00	20%	20.00%	39,482.05	35,530.00	164,987.95	22.12
11 Bus Depreciation Reserve	105,406.50	0.00	N/A	0.00%	105,406.50	0.00	0.00	0.00
13 Tuition	9,681.85		N/A		9,681.85	0.00	0.00	0.00
14 Retirement	135,500.00	27,100.00	20%	20.00%	40,443.38	95,056.62		
17 Adult Education	59,373.95	0.00	35%	0.00%	59,373.95	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	184,667.21	0.00	N/A	0.00%	135,976.99	690.22	48,000.00	6.44
29 Flexibility	10,664.97	0.00	N/A	0.00%	10,664.97	0.00	0.00	0.00
61 Building Reserve	332,793.69	0.00	N/A	0.00%	297,293.69	10,500.00	25,000.00	3.35
Total of All Funds	2,058,520.21	173,143.20			737,503.45	618,754.18	702,262.58	94.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-55792247

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROSEBUD SCHOOL	26 *
M1	ROSEBUD 7-8	9 *
H1	ROSEBUD HS 9-12	13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	378,509.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,756.75
D.	At Risk Student	(I-D)	4,007.72
E.	Indian Education For All	(I-E)	1,147.68
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,098.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,247.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,415.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,291.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	50
B.	BASE Budget Limit	(II-B)	726,201.60
C.	Maximum Budget Limit	(II-C)	898,180.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	248,175.82
E.	Adopted Budget	(II-E)	974,377.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	725,781.61
H.	Maximum Budget Limit	(II-H)	900,935.41
I.	Highest Budget Without a Vote	(II-I)	980,432.04
J.	Highest Budget	(II-J)	980,432.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	980,432.04

Budget Report
FY 2024

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-55792247

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		98,043.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39,180.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	39,180.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,223.27

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	5,397.35	1,850.52	7,247.87
B.	Special Education RSBG to Coop	1,799.00	616.80	2,415.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,878.54	986.93	3,865.47

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	229,675.00	101,881.00	331,556.00
		401,414.00	445,364.00	846,778.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	141,699.14	157,213.49	298,912.63
H.	Special Education in BASE@40%	2,878.54	986.93	3,865.47
I.	Subsidized BASE Amount	144,577.68	158,200.42	302,778.10
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		980,432.04
1.	BASE Budget Limit	(V-A1)	725,781.61	
2.	Over-BASE Budget	(V-A2)	254,650.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		378,509.77
1.	Direct State Aid Paid By State	(V-B1)	378,509.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,756.75
D.	At Risk Student	(V-D)		4,007.72
E.	Indian Education For All	(V-E)		1,147.68
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,098.72

H.	Special Education Allowable Cost Payment	(V-H)		7,247.87
I.	Remaining Fund Balance Available	(V-I)		39,180.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,284.37
	1. Actual Non-Levy Revenue	(V-J1)	14,284.37	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		249,313.66
	1. State - Guaranteed Tax Base Aid	(V-L1)	39,689.46	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	209,624.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		725,781.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		254,650.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		254,650.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.04
T.	BASE Mills - High School	(V-T)		12.06
U.	Over-BASE Mills	(V-U)		34.14
	1. District Property Tax Levy Mills	(V-U1)	34.14	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-55792247

01 General Fund

Adopted Budget	0001	980,432.04

Budget Uses

Expenditure Budget	0002	980,432.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,180.07
Direct State Aid	3110	378,509.77
Quality Educator	3111	30,756.75
At Risk Student	3112	4,007.72
Indian Education For All	3113	1,147.68
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	7,247.87
Data For Achievement	3116	1,098.72
State - Guaranteed Tax Base Aid	3120	39,689.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,409.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,874.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	209,624.20		
Over-BASE Levy	1110(c)	254,650.43		
District Tax Levy			1110	464,274.63
Total Estimated Revenues to Fund Adopted Budget			0004	980,432.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,300.00
Contingency	0006	3,230.00
Over-Schedule	0011	204,470.00
Fund Balance for Budget	TFS48	87,482.05
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	39,482.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,765.00
State - On-Schedule Transportation Reimbursement	3210	17,765.00
District Tax Levy	1110	164,987.95
District Mills	999	22.12
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	105,406.50

Budget Uses

Expenditure Budget	0002	105,406.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	105,406.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	105,406.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,406.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1991 MCI MOTOR COACH	2007	42,279.95	63,419.93	N/A	NA
1991 MCI MOTOR COACH -From Elementary	2007	16,710.57	25,065.86	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	9,681.85

Budget Uses

Expenditure Budget	0002	9,681.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,681.85
Unreserved Fund Balance Reappropriated	0970	9,681.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,681.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-55792247

14 Retirement Fund

Adopted Budget	0001	135,500.00

Budget Uses

Expenditure Budget	0002	135,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,543.38
Operating Reserve	0961	27,100.00
Unreserved Fund Balance Reappropriated	0970	40,443.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	95,056.62
Total Estimated Revenues to Fund Adopted Budget	0004	135,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	59,373.95

Budget Uses

Expenditure Budget	0002	59,373.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,373.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,373.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,373.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	184,667.21

Budget Uses

Expenditure Budget	0002	184,667.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,976.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,976.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	690.22
District Tax Levy	1110	48,000.00
District Mills	999	6.44
Total Estimated Revenues to Fund Adopted Budget	0004	184,667.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,664.97

Budget Uses

Expenditure Budget	0002	10,664.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,664.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,664.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,664.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	332,793.69

Budget Uses

Expenditure Budget		0002	332,793.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	297,293.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	297,293.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,500.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	3.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.35
Total Estimated Revenues to Fund Adopted Budget		0004	332,793.69

Budget Report
FY 2024

17 Garfield

0394 Ross Elem

Submit ID: 0394-44156043

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3	N/A	104,841

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Browning

(Signature) (Date)

Chairperson, School Trustees: Travis Browning

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

17 Garfield

0394 Ross Elem

Submit ID: 0394-44156043

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	64,699.10	3,045.79	10%	4.71%	0.00	61,541.95	3,157.15	30.09
10 Transportation	731.73	146.35	20%	20.00%	485.38	640.77	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,000.00	0.00	20%	0.00%	0.00	11,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	890.71	0.00	N/A	0.00%	829.18	61.53	0.00	0.00
29 Flexibility	54.23	53.45	N/A	98.56%	0.00	54.23	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	77,375.77	3,245.59			1,314.56	73,298.48	3,157.15	30.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

17 Garfield

0394 Ross Elem

Submit ID: 0394-44156043

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ROSS K-8 3 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	33,799.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	68.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	308.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	102.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	781.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	63,241.35
C.	Maximum Budget Limit	(II-C)	78,308.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	63,241.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	64,699.10
H.	Maximum Budget Limit	(II-H)	79,965.91
I.	Highest Budget Without a Vote	(II-I)	64,699.10
J.	Highest Budget	(II-J)	79,965.91
K.	Highest Voted Amount	(II-K)	15,266.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	64,699.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,045.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,045.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		64,699.10
1.	BASE Budget Limit	(V-A1)	64,699.10	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		33,799.64
1.	Direct State Aid Paid By State	(V-B1)	33,799.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		68.67
H.	Special Education Allowable Cost Payment	(V-H)		308.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		198.93
1.	Actual Non-Levy Revenue	(V-J1)	198.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,657.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	23,500.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,157.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		64,699.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.09
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	64,699.10

Budget Uses

Expenditure Budget	0002	64,699.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	33,799.64
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	308.42
Data For Achievement	3116	68.67
State - Guaranteed Tax Base Aid	3120	23,500.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	198.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	3,157.15	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	3,157.15
Total Estimated Revenues to Fund Adopted Budget		0004	64,699.10
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	731.73

Budget Uses

Expenditure Budget	0002	731.73
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	631.73
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	631.73
Operating Reserve	0961	146.35
Unreserved Fund Balance Reappropriated	0970	485.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	9.04
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	631.73
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	731.73
Estimated Revenues Exceeding Adopted Budget	0004a	394.42

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	890.71

Budget Uses

Expenditure Budget	0002	829.18
Add To Fund Balance	0003	61.53
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	829.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	829.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	61.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	890.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	54.23

Budget Uses

Expenditure Budget	0002	54.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53.45
Operating Reserve	0961	53.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.78
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	53.45
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

0394 Ross Elem

Submit ID: 0394-44156043

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-81501662

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	415	N/A	12,248,009

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-81501662

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,922,123.93	292,212.39	10%	10.00%	332,774.14	2,122,590.03	466,759.76	38.11
10 Transportation	440,000.00	88,000.00	20%	20.00%	221,795.97	174,983.82	43,220.21	3.53
11 Bus Depreciation Reserve	381,006.94	0.00	N/A	0.00%	316,506.94	33,000.00	31,500.00	2.57
13 Tuition	67,253.00		N/A		22,510.67	6,000.00	38,742.33	3.16
14 Retirement	550,000.00	110,000.00	20%	20.00%	150,003.65	399,996.35		
17 Adult Education	44,000.00	15,400.00	35%	35.00%	34,276.19	3,500.00	6,223.81	0.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,757.29	0.00	N/A	0.00%	27,295.54	2,461.75	0.00	0.00
29 Flexibility	2,286.38	0.00	N/A	0.00%	2,286.38	0.00	0.00	0.00
61 Building Reserve	414,742.45	0.00	N/A	0.00%	355,783.84	30,958.61	28,000.00	2.29
Total of All Funds	4,851,169.99	505,612.39			1,463,233.32	2,773,490.56	614,446.11	50.17

50 Debt Service **Tax Jurisdiction**								
S2014 EL	540,000.00	50,000.00	20-9-438	9.26%	170,286.18	369,713.82	0.00	0.00

Budget Report
FY 2024

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-81501662

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROUNDUP K-6	324
M1	ROUNDUP 7-8	91

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,279,423.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,565.35
D.	At Risk Student	(I-D)	16,487.44
E.	Indian Education For All	(I-E)	9,922.65
F.	American Indian Achievement Gap	(I-F)	4,700.00
G.	Data For Achievement	(I-G)	9,499.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	100,056.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,331.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,773.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	402
B.	BASE Budget Limit	(II-B)	2,476,353.93
C.	Maximum Budget Limit	(II-C)	3,093,100.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,541.77
E.	Adopted Budget	(II-E)	2,809,895.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,588,582.16
H.	Maximum Budget Limit	(II-H)	3,233,863.71
I.	Highest Budget Without a Vote	(II-I)	2,922,123.93
J.	Highest Budget	(II-J)	3,233,863.71
K.	Highest Voted Amount	(II-K)	311,739.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,922,123.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		292,212.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		332,774.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	332,774.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		624,986.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,922,123.93
1.	BASE Budget Limit	(V-A1)	2,588,582.16	
2.	Over-BASE Budget	(V-A2)	333,541.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,279,423.20
1.	Direct State Aid Paid By State	(V-B1)	1,279,423.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,565.35
D.	At Risk Student	(V-D)		16,487.44
E.	Indian Education For All	(V-E)		9,922.65
F.	American Indian Achievement Gap	(V-F)		4,700.00
G.	Data For Achievement	(V-G)		9,499.35
H.	Special Education Allowable Cost Payment	(V-H)		100,056.81
I.	Remaining Fund Balance Available	(V-I)		332,774.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		334,284.99
1.	Actual Non-Levy Revenue	(V-J1)	16,284.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	318,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		391,868.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	258,650.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	133,217.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,588,582.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		333,541.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,541.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.23
1.	District Property Tax Levy Mills	(V-U1)	27.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-81501662

01 General Fund

Adopted Budget	0001	2,922,123.93

Budget Uses

Expenditure Budget	0002	2,922,123.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	332,774.14
Direct State Aid	3110	1,279,423.20
Quality Educator	3111	109,565.35
At Risk Student	3112	16,487.44
Indian Education For All	3113	9,922.65
American Indian Achievement Gap	3114	4,700.00
State Special Education Allowable Cost Payment to Districts	3115	100,056.81
Data For Achievement	3116	9,499.35
State - Guaranteed Tax Base Aid	3120	258,650.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,905.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,379.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	318,000.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	133,217.99		
Over-BASE Levy	1110(c)	333,541.77		
District Tax Levy			1110	466,759.76
Total Estimated Revenues to Fund Adopted Budget			0004	2,922,123.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	440,000.00

Budget Uses

Expenditure Budget	0002	440,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,167.11
Contingency	0006	6,816.71
Over-Schedule	0011	365,016.18
Fund Balance for Budget	TFS48	309,795.97
Operating Reserve	0961	88,000.00
Unreserved Fund Balance Reappropriated	0970	221,795.97

Estimated Funding Sources

Coal Gross Proceeds	1123	100,000.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,491.91
State - On-Schedule Transportation Reimbursement	3210	37,491.91
District Tax Levy	1110	43,220.21
District Mills	999	3.53
Total Estimated Revenues to Fund Adopted Budget	0004	440,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	381,006.94

Budget Uses

Expenditure Budget	0002	381,006.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	316,506.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	316,506.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	33,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,500.00
District Mills	999	2.57
Total Estimated Revenues to Fund Adopted Budget	0004	381,006.94

Budget Report
FY 2024

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-81501662

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE INTERNATIONAL	2022	52,995.01	7,500.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	16,000.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	20,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	50,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	44,250.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,493.71	32,500.00	9,098.74	7,500.00
BUS #17 2006 IC INTERNATIONAL (SPARE)	2012	12,000.00	14,200.00	2,400.00	1,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.34	44,500.00	7,710.67	5,000.00
BUS #6 2011 INTERNATIONAL	2011	46,854.98	61,750.00	9,371.00	7,750.00
BUS FOOD SERVICE 1996 INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #7 2007 BLUEBIRD	2007	21,975.00	32,845.00	4,395.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	80,704.00	12,184.00	5,000.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
Bus #4 - 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

13 Tuition Fund

Adopted Budget	0001	67,253.00

Budget Uses

Expenditure Budget	0002	67,253.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,510.67
Unreserved Fund Balance Reappropriated	0970	22,510.67

Estimated Funding Sources

Coal Gross Proceeds	1123	6,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,742.33
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	67,253.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	260,003.65
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	150,003.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	399,996.35
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	44,000.00

Budget Uses

Expenditure Budget	0002	44,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,676.19
Operating Reserve	0961	15,400.00
Unreserved Fund Balance Reappropriated	0970	34,276.19

Estimated Funding Sources

Coal Gross Proceeds	1123	3,500.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,223.81
District Mills	999	0.51
Total Estimated Revenues to Fund Adopted Budget	0004	44,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,757.29

Budget Uses

Expenditure Budget	0002	29,757.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,295.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,295.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,461.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,757.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,286.38

Budget Uses

Expenditure Budget	0002	2,286.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,286.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-81501662

50 Debt Service Fund

S2014 EL

Taxable Value		12,248,009.00
Adopted Budget	0001	540,000.00

Budget Uses

Expenditure Budget	0002	540,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	220,286.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	170,286.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	369,713.82
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	540,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	11/25/2014	06/30/2035	7,337,000.00	4,735,000.00	340,000.00	199,600.00	400.00
Total Bond Requirements							540,000.00
Total Debt Service Requirements						0002	540,000.00

Budget Report
FY 2024

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-81501662

61 Building Reserve Fund

Adopted Budget		0001	414,742.45

Budget Uses

Expenditure Budget		0002	414,742.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	355,783.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	355,783.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,958.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,000.00	
District Tax Levy		1110	28,000.00
District Mills		999	2.29
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.29
Total Estimated Revenues to Fund Adopted Budget		0004	414,742.45

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	175	12,880,567

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,687,357.50	168,735.75	10%	10.00%	277,731.78	1,195,278.32	214,347.40	16.65
10 Transportation	410,000.00	82,000.00	20%	20.00%	246,487.37	163,512.63	0.00	0.00
11 Bus Depreciation Reserve	462,649.98	0.00	N/A	0.00%	398,149.98	64,500.00	0.00	0.00
13 Tuition	64,831.00		N/A		54,534.79	10,296.21	0.00	0.00
14 Retirement	425,000.00	85,000.00	20%	20.00%	185,741.77	239,258.23		
17 Adult Education	84,000.00	29,400.00	35%	35.00%	75,038.45	8,961.55	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,909.72	0.00	N/A	0.00%	14,496.70	1,413.02	0.00	0.00
29 Flexibility	250,394.98	0.00	N/A	0.00%	3,690.82	246,704.16	0.00	0.00
61 Building Reserve	227,079.56	0.00	N/A	0.00%	192,616.93	20,462.63	14,000.00	1.09
Total of All Funds	3,627,222.74	365,135.75			1,448,488.59	1,950,386.75	228,347.40	17.74

50 Debt Service **Tax Jurisdiction**								
S2014 HS	185,000.00	50,000.00	20-9-438	27.03%	47,441.10	85,000.00	52,558.90	4.08

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROUNDUP HS 9-12 175

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	763,418.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,183.85
D.	At Risk Student	(I-D)	6,913.46
E.	Indian Education For All	(I-E)	4,184.25
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	4,005.75
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,256.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,995.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,047.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,466,326.62
C.	Maximum Budget Limit	(II-C)	1,826,144.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	201,537.12
E.	Adopted Budget	(II-E)	1,667,863.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,485,820.38
H.	Maximum Budget Limit	(II-H)	1,851,545.19
I.	Highest Budget Without a Vote	(II-I)	1,687,357.50
J.	Highest Budget	(II-J)	1,851,545.19
K.	Highest Voted Amount	(II-K)	164,187.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,687,357.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		168,735.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		277,731.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	277,731.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		446,467.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,687,357.50
1.	BASE Budget Limit	(V-A1)	1,485,820.38	
2.	Over-BASE Budget	(V-A2)	201,537.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		763,418.11
1.	Direct State Aid Paid By State	(V-B1)	763,418.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,183.85
D.	At Risk Student	(V-D)		6,913.46
E.	Indian Education For All	(V-E)		4,184.25
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		4,005.75
H.	Special Education Allowable Cost Payment	(V-H)		31,256.19
I.	Remaining Fund Balance Available	(V-I)		277,731.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		301,389.71
1.	Actual Non-Levy Revenue	(V-J1)	1,389.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	300,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,857.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,047.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	12,810.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,485,820.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		201,537.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		201,537.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		1.00
U.	Over-BASE Mills	(V-U)		15.65
1.	District Property Tax Levy Mills	(V-U1)	15.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

01 General Fund

Adopted Budget	0001	1,687,357.50

Budget Uses

Expenditure Budget	0002	1,687,357.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	277,731.78
Direct State Aid	3110	763,418.11
Quality Educator	3111	55,183.85
At Risk Student	3112	6,913.46
Indian Education For All	3113	4,184.25
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	31,256.19
Data For Achievement	3116	4,005.75
State - Guaranteed Tax Base Aid	3120	27,047.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,389.71
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	300,000.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	12,810.28		
Over-BASE Levy	1110(c)	201,537.12		
District Tax Levy			1110	214,347.40
Total Estimated Revenues to Fund Adopted Budget			0004	1,687,357.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	410,000.00

Budget Uses

Expenditure Budget	0002	410,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,945.50
Contingency	0006	6,494.55
Over-Schedule	0011	338,559.95
Fund Balance for Budget	TFS48	328,487.37
Operating Reserve	0961	82,000.00
Unreserved Fund Balance Reappropriated	0970	246,487.37

Estimated Funding Sources

Coal Gross Proceeds	1123	149,000.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	14,512.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	410,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	462,649.98

Budget Uses

Expenditure Budget	0002	462,649.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	398,149.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	398,149.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	64,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	462,649.98

Budget Report
FY 2024

33 Musselshell

0606 Roundup High School

Submit ID: 0606-83123979

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE INTERNATIONAL	2022	52,995.00	7,500.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	16,000.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	20,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	50,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	44,250.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,793.72	32,500.00	9,158.74	7,500.00
BUS #17 2006 IC INTERNATIONAL (SPARE)	2012	12,000.00	14,200.00	2,400.00	1,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.33	44,500.00	7,710.67	5,000.00
BUS #6 2011 INTERNATIONAL	2011	46,854.98	61,750.00	9,371.00	7,750.00
BUS FOOD SERVICE INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #7 2007 BLUEBIRD	2007	21,975.00	32,845.00	4,395.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	80,704.00	12,184.00	5,000.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
BUS #4 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

13 Tuition Fund

Adopted Budget	0001	64,831.00

Budget Uses

Expenditure Budget	0002	64,831.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,534.79
Unreserved Fund Balance Reappropriated	0970	54,534.79

Estimated Funding Sources

Coal Gross Proceeds	1123	10,296.21
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,831.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	425,000.00

Budget Uses

Expenditure Budget	0002	425,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	270,741.77
Operating Reserve	0961	85,000.00
Unreserved Fund Balance Reappropriated	0970	185,741.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	239,258.23
Total Estimated Revenues to Fund Adopted Budget	0004	425,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	84,000.00

Budget Uses

Expenditure Budget	0002	84,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,438.45
Operating Reserve	0961	29,400.00
Unreserved Fund Balance Reappropriated	0970	75,038.45

Estimated Funding Sources

Coal Gross Proceeds	1123	8,961.55
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,909.72

Budget Uses

Expenditure Budget	0002	15,909.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,496.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,496.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,413.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,909.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

29 Flexibility Fund

Adopted Budget	0001	250,394.98

Budget Uses

Expenditure Budget	0002	250,394.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,690.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,690.82

Estimated Funding Sources

Coal Gross Proceeds	1123	246,704.16
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,394.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

50 Debt Service Fund

S2014 HS

Taxable Value		12,880,567.00
Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,441.10
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	47,441.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	85,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,558.90
Jurisdiction Mills	999	4.08
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	11/25/2014	06/30/2035	2,500,000.00	1,625,000.00	115,000.00	69,600.00	400.00
Total Bond Requirements							185,000.00
Total Debt Service Requirements						0002	185,000.00

Budget Report
FY 2024

33 Musselshell

Submit ID: 0606-83123979

0606 Roundup High School

61 Building Reserve Fund

Adopted Budget		0001	227,079.56

Budget Uses

Expenditure Budget		0002	227,079.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	192,616.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	192,616.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,462.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,000.00	
District Tax Levy		1110	14,000.00
District Mills		999	1.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.09
Total Estimated Revenues to Fund Adopted Budget		0004	227,079.56

Budget Report
FY 2024

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-37392666

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	* 10	1,280,845

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Terrie Fields

(Signature) (Date)

Chairperson, School Trustees: Paul Pallas

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-37392666

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	808,578.04	84,877.75	10%	10.50%	12,754.95	521,987.01	273,836.08	213.81
10 Transportation	50,000.00	10,000.00	20%	20.00%	5,765.16	24,111.84	20,123.00	15.71
11 Bus Depreciation Reserve	121,344.36	0.00	N/A	0.00%	121,344.36	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	90,000.00	18,000.00	20%	20.00%	19,525.40	70,474.60		
17 Adult Education	2,036.69	0.00	35%	0.00%	2,036.69	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,881.26	0.00	N/A	0.00%	1,324.78	556.48	0.00	0.00
29 Flexibility	20,309.90	0.00	N/A	0.00%	20,309.90	0.00	0.00	0.00
61 Building Reserve	189,980.53	0.00	N/A	0.00%	156,570.53	26,728.00	6,682.00	5.22
Total of All Funds	1,284,130.78	112,877.75			339,631.77	643,857.93	300,641.08	234.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0280-37392666

0280 Roy K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROY K-6	11 *
M1	ROY 7-8	4 *
H1	ROY HS 9-12	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	309,457.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,893.72
D.	At Risk Student	(I-D)	2,278.45
E.	Indian Education For All	(I-E)	597.75
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	572.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,238.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,079.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,450.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,092.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	608,564.11
C.	Maximum Budget Limit	(II-C)	753,887.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	193,862.05
E.	Adopted Budget	(II-E)	802,426.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	585,146.51
H.	Maximum Budget Limit	(II-H)	726,196.89
I.	Highest Budget Without a Vote	(II-I)	779,008.56
J.	Highest Budget	(II-J)	808,578.04
K.	Highest Voted Amount	(II-K)	29,569.48
L.	Amount Approved on Ballot by Voters	(II-L)	29,569.48
M.	Adopted Budget	(II-M)	808,578.04

Budget Report
FY 2024

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-37392666

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		80,857.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,019.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,019.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,754.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,754.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,632.70

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	2,158.94	1,079.47	3,238.41
B.	Special Education RSBG to Coop	719.60	359.80	1,079.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	1,151.42	575.71	1,727.12

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	98,699.00	78,377.50	177,076.50
		270,438.00	421,860.50	692,298.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	95,464.61	148,916.76	244,381.37
H.	Special Education in BASE@40%	1,151.42	575.71	1,727.12
I.	Subsidized BASE Amount	96,616.03	149,492.47	246,108.49
J.	Subsidized BASE Ratio	39%	61%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		808,578.04
1.	BASE Budget Limit	(V-A1)	585,146.51	
2.	Over-BASE Budget	(V-A2)	223,431.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		309,457.43
1.	Direct State Aid Paid By State	(V-B1)	309,457.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,893.72
D.	At Risk Student	(V-D)		2,278.45
E.	Indian Education For All	(V-E)		597.75
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		572.25

H.	Special Education Allowable Cost Payment	(V-H)		3,238.41
I.	Remaining Fund Balance Available	(V-I)		12,754.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,241.88
	1. Actual Non-Levy Revenue	(V-J1)	1,241.88	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		232,111.67
	1. State - Guaranteed Tax Base Aid	(V-L1)	181,707.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	50,404.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		585,146.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		223,431.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		223,431.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.26
T.	BASE Mills - High School	(V-T)		15.11
U.	Over-BASE Mills	(V-U)		174.44
	1. District Property Tax Levy Mills	(V-U1)	174.44	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		213.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-37392666

01 General Fund

Adopted Budget	0001	808,578.04

Budget Uses

Expenditure Budget	0002	808,578.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,754.95
Direct State Aid	3110	309,457.43
Quality Educator	3111	22,893.72
At Risk Student	3112	2,278.45
Indian Education For All	3113	597.75
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,238.41
Data For Achievement	3116	572.25
State - Guaranteed Tax Base Aid	3120	181,707.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,187.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	54.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	50,404.55		
Over-BASE Levy	1110(c)	223,431.53		
District Tax Levy			1110	273,836.08
Total Estimated Revenues to Fund Adopted Budget			0004	808,578.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,919.85
Contingency	0006	2,191.99
Over-Schedule	0011	25,888.16
Fund Balance for Budget	TFS48	15,765.16
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	5,765.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,055.92
State - On-Schedule Transportation Reimbursement	3210	12,055.92
District Tax Levy	1110	20,123.00
District Mills	999	15.71
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	121,344.36

Budget Uses

Expenditure Budget	0002	121,344.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,344.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,344.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	121,344.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020FORD EXPEDITION	2020	51,750.00	0.00	10,350.00	0.00
FORD EXPEDITION	2019	59,845.00	0.00	11,969.00	0.00
2009 bluebird	2008	71,500.00	33,150.00	14,300.00	0.00
1999 bluebird	2006	25,002.00	15,000.44	5,000.40	0.00
2004 bluebird	2005	36,000.00	54,000.00	N/A	NA
BUS E	2002	52,000.00	72,877.88	10,400.00	0.00
Bus D	1998	48,801.00	73,201.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,525.40
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	19,525.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,474.60
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,036.69

Budget Uses

Expenditure Budget	0002	2,036.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,036.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,036.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,036.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,881.26

Budget Uses

Expenditure Budget	0002	1,881.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,324.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,324.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	556.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,881.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-37392666

29 Flexibility Fund

Adopted Budget	0001	20,309.90

Budget Uses

Expenditure Budget	0002	20,309.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,309.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,309.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,309.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-37392666

61 Building Reserve Fund

Adopted Budget		0001	189,980.53

Budget Uses

Expenditure Budget		0002	189,980.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	156,570.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	156,570.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,728.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,682.00	
District Tax Levy		1110	6,682.00
District Mills		999	5.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.22
Total Estimated Revenues to Fund Adopted Budget		0004	189,980.53

Budget Report
FY 2024

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-40862419

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	42	*	13	4,617,196

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kerry Butler

(Signature) (Date)

Chairperson, School Trustees: Ray Martinez

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-40862419

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,027,286.90	98,389.72	10%	9.58%	0.00	569,020.40	458,266.50	99.24
10 Transportation	140,000.00	28,000.00	20%	20.00%	25,514.81	34,925.11	79,560.08	17.23
11 Bus Depreciation Reserve	274,756.31	0.00	N/A	0.00%	241,840.23	0.00	32,916.08	7.13
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	165,000.00	30,336.26	20%	18.39%	0.00	165,000.00		
17 Adult Education	8,500.00	0.00	35%	0.00%	8,031.99	0.00	468.01	0.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,499.02	0.00	N/A	0.00%	762.40	736.62	0.00	0.00
29 Flexibility	1,182.37	0.00	N/A	0.00%	1,182.37	0.00	0.00	0.00
61 Building Reserve	146,505.25	0.00	N/A	0.00%	109,905.25	20,109.33	16,490.67	3.57
Total of All Funds	1,764,729.85	156,725.98			387,237.05	789,791.46	587,701.34	127.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

19 Golden Valley **Submit ID: 0407-40862419**

0407 Ryegate K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RYEGATE K-8	36	*
M1	RYEGATE 7-8	6	*
H1	RYEGATE HS 9-12	13	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	395,343.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,032.50
D.	At Risk Student	(I-D)	4,301.78
E.	Indian Education For All	(I-E)	1,315.05
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,258.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,247.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,415.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	929.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,120.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	785,995.52
C.	Maximum Budget Limit	(II-C)	972,431.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	234,636.18
E.	Adopted Budget	(II-E)	1,020,631.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	774,571.61
H.	Maximum Budget Limit	(II-H)	955,614.50
I.	Highest Budget Without a Vote	(II-I)	1,027,286.90
J.	Highest Budget	(II-J)	1,027,286.90
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,027,286.90

Budget Report
FY 2024

19 Golden Valley **Submit ID: 0407-40862419**

0407 Ryegate K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		98,389.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		98,389.72

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	5,551.56	1,696.31	7,247.87
B.	Special Education RSBG to Coop	1,850.40	565.40	2,415.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,960.78	904.68	3,865.47

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	267,334.50	101,881.00	369,215.50
		439,073.50	445,364.00	884,437.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	154,992.95	157,213.49	312,206.44
H.	Special Education in BASE@40%	2,960.78	904.68	3,865.47
I.	Subsidized BASE Amount	157,953.73	158,118.17	316,071.91
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,027,286.90
1.	BASE Budget Limit	(V-A1)	774,571.61	
2.	Over-BASE Budget	(V-A2)	252,715.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		395,343.57
1.	Direct State Aid Paid By State	(V-B1)	395,343.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,032.50
D.	At Risk Student	(V-D)		4,301.78
E.	Indian Education For All	(V-E)		1,315.05
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,258.95

H.	Special Education Allowable Cost Payment	(V-H)		7,247.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,486.24
1.	Actual Non-Levy Revenue	(V-J1)	1,486.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		314,585.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	109,034.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	205,551.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		774,571.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		252,715.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		252,715.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.36
T.	BASE Mills - High School	(V-T)		16.15
U.	Over-BASE Mills	(V-U)		54.73
1.	District Property Tax Levy Mills	(V-U1)	54.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		99.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-40862419

01 General Fund

Adopted Budget	0001	1,027,286.90

Budget Uses

Expenditure Budget	0002	1,027,286.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	395,343.57
Quality Educator	3111	49,032.50
At Risk Student	3112	4,301.78
Indian Education For All	3113	1,315.05
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,247.87
Data For Achievement	3116	1,258.95
State - Guaranteed Tax Base Aid	3120	109,034.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,486.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	205,551.21		
Over-BASE Levy	1110(c)	252,715.29		
District Tax Levy			1110	458,266.50
Total Estimated Revenues to Fund Adopted Budget			0004	1,027,286.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,750.10
Contingency	0006	3,175.01
Over-Schedule	0011	105,074.89
Fund Balance for Budget	TFS48	53,514.81
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	25,514.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,462.55
State - On-Schedule Transportation Reimbursement	3210	17,462.56
District Tax Levy	1110	79,560.08
District Mills	999	17.23
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	274,756.31

Budget Uses

Expenditure Budget	0002	274,756.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	241,840.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,840.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,916.08
District Mills	999	7.13
Total Estimated Revenues to Fund Adopted Budget	0004	274,756.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E-Multi-Purpose Vehicle (E-Bus)	2021	37,780.41	15,112.16	7,556.08	7,556.08
44 passenger big bus	2019	45,300.00	18,120.00	9,060.00	9,060.00
2017 Chevy Bluebird	2018	55,000.00	22,000.00	11,000.00	11,000.00
2014 Chevy Microbird	2014	53,000.00	74,200.00	10,600.00	5,300.00
2012 Chevy Express	2013	53,479.00	80,218.50	N/A	NA
2013 Chevy Express	2013	52,000.00	78,000.00	N/A	NA
Total					32,916.08

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-40862419

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,336.26
Operating Reserve	0961	30,336.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	165,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,031.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,031.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	468.01
District Mills	999	0.10
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-40862419

28 Technology Fund

Adopted Budget	0001	1,499.02

Budget Uses

Expenditure Budget	0002	1,499.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	762.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	762.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	736.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,499.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,182.37

Budget Uses

Expenditure Budget	0002	1,182.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,182.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,182.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,182.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-40862419

61 Building Reserve Fund

Adopted Budget		0001	146,505.25

Budget Uses

Expenditure Budget		0002	146,505.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	109,905.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	109,905.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,109.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,490.67	
District Tax Levy		1110	16,490.67
District Mills		999	3.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.57
Total Estimated Revenues to Fund Adopted Budget		0004	146,505.25

Budget Report
FY 2024

36 Phillips

1203 Saco Elem

Submit ID: 1203-53284489

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 40	N/A	4,003,901

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 36 Phillips	39	N/A	3,324,715
Non-located - 53 Valley	1	N/A	679,186

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

36 Phillips

1203 Saco Elem

Submit ID: 1203-53284489

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	574,192.74	55,000.00	10%	9.58%	42,264.09	251,850.09	280,078.56	69.95
10 Transportation	120,000.00	24,000.00	20%	20.00%	24,325.10	71,866.39	23,808.51	5.95
11 Bus Depreciation Reserve	135,637.76	0.00	N/A	0.00%	123,137.76	10,000.00	2,500.00	0.62
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,000.00	22,000.00	20%	20.00%	22,347.83	87,652.17		
17 Adult Education	40,736.79	0.00	35%	0.00%	40,736.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,311.52	0.00	N/A	0.00%	31,944.11	367.41	0.00	0.00
29 Flexibility	580,258.41	0.00	N/A	0.00%	580,258.41	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,593,137.22	101,000.00			865,014.09	421,736.06	306,387.07	76.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

36 Phillips

1203 Saco Elem

Submit ID: 1203-53284489

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SACO K-6	31 *
M1	SACO 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	193,104.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,710.33
D.	At Risk Student	(I-D)	3,423.60
E.	Indian Education For All	(I-E)	956.40
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	915.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,626.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,056.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	950.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	370,537.06
C.	Maximum Budget Limit	(II-C)	456,583.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,170.23
E.	Adopted Budget	(II-E)	566,292.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	386,340.82
H.	Maximum Budget Limit	(II-H)	478,550.35
I.	Highest Budget Without a Vote	(II-I)	574,192.74
J.	Highest Budget	(II-J)	574,192.74
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	574,192.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,264.09
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	42,264.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,264.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		574,192.74
1.	BASE Budget Limit	(V-A1)	386,340.82	
2.	Over-BASE Budget	(V-A2)	187,851.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		193,104.45
1.	Direct State Aid Paid By State	(V-B1)	193,104.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,710.33
D.	At Risk Student	(V-D)		3,423.60
E.	Indian Education For All	(V-E)		956.40
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		915.60
H.	Special Education Allowable Cost Payment	(V-H)		7,626.21
I.	Remaining Fund Balance Available	(V-I)		42,264.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		114,105.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	21,878.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	92,226.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		386,340.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		187,851.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		187,851.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.03
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.92
1.	District Property Tax Levy Mills	(V-U1)	46.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

36 Phillips

1203 Saco Elem

Submit ID: 1203-53284489

01 General Fund

Adopted Budget	0001	574,192.74

Budget Uses

Expenditure Budget	0002	574,192.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,264.09
Direct State Aid	3110	193,104.45
Quality Educator	3111	23,710.33
At Risk Student	3112	3,423.60
Indian Education For All	3113	956.40
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	7,626.21
Data For Achievement	3116	915.60
State - Guaranteed Tax Base Aid	3120	21,878.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	92,226.64		
Over-BASE Levy	1110(c)	187,851.92		
District Tax Levy			1110	280,078.56
Total Estimated Revenues to Fund Adopted Budget			0004	574,192.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,333.08
Contingency	0006	6,533.31
Over-Schedule	0011	48,133.61
Fund Balance for Budget	TFS48	48,325.10
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	24,325.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,933.19
State - On-Schedule Transportation Reimbursement	3210	35,933.20
District Tax Levy	1110	23,808.51
District Mills	999	5.95
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	135,637.76

Budget Uses

Expenditure Budget	0002	135,637.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123,137.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,137.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	2,500.00
District Mills	999	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	135,637.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE Bus	2023	74,692.70	0.00	14,938.54	2,500.00
2021 IC CE Bus	2021	95,681.16	2,500.00	19,136.23	2,500.00
2019 IC CE BUS	2019	67,401.60	2,500.00	13,480.32	2,500.00
2013 Ic Corporation 3000 Model	2012	90,174.96	2,500.00	18,034.99	2,500.00
International CE	2010	83,670.58	2,500.00	16,734.12	2,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,347.83
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	22,347.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	87,652.17
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,736.79

Budget Uses

Expenditure Budget	0002	40,736.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,736.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,736.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,736.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,311.52

Budget Uses

Expenditure Budget	0002	32,311.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,944.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,944.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	367.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,311.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	580,258.41

Budget Uses

Expenditure Budget	0002	580,258.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	580,258.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	580,258.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	580,258.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	15	3,324,715

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	541,453.36	55,165.57	10%	10.19%	26,540.84	334,863.61	180,048.91	54.14
10 Transportation	95,000.00	19,000.00	20%	20.00%	49,562.04	26,535.31	18,902.65	5.69
11 Bus Depreciation Reserve	151,949.23	0.00	N/A	0.00%	139,449.23	10,500.00	2,000.00	0.60
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	35,694.92	64,305.08		
17 Adult Education	13,982.83	0.00	35%	0.00%	13,982.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,400.63	0.00	N/A	0.00%	35,019.57	381.06	0.00	0.00
29 Flexibility	746,811.61	0.00	N/A	0.00%	746,811.61	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,684,597.66	94,165.57			1,047,061.04	436,585.06	200,951.56	60.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SACO HS 9-12 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	206,080.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,838.13
D.	At Risk Student	(I-D)	1,055.43
E.	Indian Education For All	(I-E)	358.65
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	343.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,743.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	565.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,900.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	399,547.68
C.	Maximum Budget Limit	(II-C)	498,657.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	140,376.16
E.	Adopted Budget	(II-E)	540,387.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	400,686.91
H.	Maximum Budget Limit	(II-H)	499,678.30
I.	Highest Budget Without a Vote	(II-I)	544,424.04
J.	Highest Budget	(II-J)	544,424.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	541,453.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		54,145.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,020.23
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,020.23	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,540.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,540.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,706.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		541,453.36
1.	BASE Budget Limit	(V-A1)	400,686.91	
2.	Over-BASE Budget	(V-A2)	140,766.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		206,080.63
1.	Direct State Aid Paid By State	(V-B1)	206,080.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,838.13
D.	At Risk Student	(V-D)		1,055.43
E.	Indian Education For All	(V-E)		358.65
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		343.35
H.	Special Education Allowable Cost Payment	(V-H)		10,743.42
I.	Remaining Fund Balance Available	(V-I)		26,540.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		140,726.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	94,944.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	45,782.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		400,686.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,500.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	6,500.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		134,266.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		140,766.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.76
U.	Over-BASE Mills	(V-U)		40.38
1.	District Property Tax Levy Mills	(V-U1)	40.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	541,453.36

Budget Uses

Expenditure Budget	0002	541,453.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,540.84
Direct State Aid	3110	206,080.63
Quality Educator	3111	14,838.13
At Risk Student	3112	1,055.43
Indian Education For All	3113	358.65
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,743.42
Data For Achievement	3116	343.35
State - Guaranteed Tax Base Aid	3120	94,944.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	6,500.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	45,782.46		
Over-BASE Levy	1110(c)	134,266.45		
District Tax Levy			1110	180,048.91
Total Estimated Revenues to Fund Adopted Budget			0004	541,453.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,850.28
Contingency	0006	1,685.03
Over-Schedule	0011	76,464.69
Fund Balance for Budget	TFS48	68,562.04
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	49,562.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	8,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,267.65
State - On-Schedule Transportation Reimbursement	3210	9,267.66
District Tax Levy	1110	18,902.65
District Mills	999	5.69
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	151,949.23

Budget Uses

Expenditure Budget	0002	151,949.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,449.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,449.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	2,000.00
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	151,949.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE BUS	2019	22,467.20	2,500.00	4,493.44	2,500.00
2017 IC CE Bus	2017	29,015.14	2,500.00	5,803.03	2,500.00
2013 Ic Corporation 3000 Model	2012	90,174.96	2,500.00	18,034.99	2,500.00
2010 International	2010	86,853.00	2,500.00	17,370.60	2,500.00
International CE	2010	83,670.58	2,500.00	16,734.12	2,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,694.92
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	35,694.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	64,305.08
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	13,982.83

Budget Uses

Expenditure Budget	0002	13,982.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,982.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,982.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,982.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	35,400.63

Budget Uses

Expenditure Budget	0002	35,400.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,019.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,019.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	381.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,400.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	746,811.61

Budget Uses

Expenditure Budget	0002	746,811.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	746,811.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	746,811.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	746,811.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2024

36 Phillips

0657 Saco H S

Submit ID: 0657-44811230

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

0657 Saco H S

Submit ID: 0657-44811230

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

17 Garfield

Submit ID: 0392-78860569

0392 Sand Springs Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	1,066,552

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittany Murnion

(Signature) (Date)

Chairperson, School Trustees: Dean Dutton

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

17 Garfield

Submit ID: 0392-78860569

0392 Sand Springs Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	461.78	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	24,285.00	0.00	N/A	0.00%	18,588.48	0.00	5,696.52	5.34
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	24,285.00	0.00			18,588.48	461.78	5,696.52	5.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

17 Garfield

Submit ID: 0392-78860569

0392 Sand Springs Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	75,444.85
C.	Maximum Budget Limit	(II-C)	93,391.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	75,444.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		461.78
1.	Actual Non-Levy Revenue	(V-J1)	461.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		461.78
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		461.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
17 Garfield

Submit ID: 0392-78860569

0392 Sand Springs Elem

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	461.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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17 Garfield
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	461.78

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

Submit ID: 0392-78860569

0392 Sand Springs Elem

19 Non-Operating Fund

Adopted Budget	0001	24,285.00

Budget Uses

Expenditure Budget	0002	24,285.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	24,285.00
Fund Balance for Budget	TFS48	18,588.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,588.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	5,696.52
District Mills	999	5.34
Total Estimated Revenues to Fund Adopted Budget	0004	24,285.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

Submit ID: 0392-78860569

0392 Sand Springs Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

17 Garfield

Submit ID: 0392-78860569

0392 Sand Springs Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	97	N/A	2,227,756

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 42 Richland	95	N/A	2,035,601
Non-located - 11 Dawson	2	N/A	192,155

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	884,050.93	70,759.15	10%	8.00%	0.00	642,153.08	241,897.85	108.59
10 Transportation	70,000.00	14,000.00	20%	20.00%	28,742.16	33,305.20	7,952.64	3.57
11 Bus Depreciation Reserve	24,995.00	0.00	N/A	0.00%	0.00	0.00	24,995.00	11.22
13 Tuition	3,403.03		N/A		3,403.03	0.00	0.00	0.00
14 Retirement	110,000.00	22,000.00	20%	20.00%	11,990.53	98,009.47		
17 Adult Education	11,072.58	0.00	35%	0.00%	11,072.58	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,985.91	0.00	N/A	0.00%	20,907.76	678.15	14,400.00	6.46
29 Flexibility	46,489.21	0.00	N/A	0.00%	26,489.21	20,000.00	0.00	0.00
61 Building Reserve	233,015.66	0.00	N/A	0.00%	208,005.67	19,579.45	5,430.54	2.44
Total of All Funds	1,419,012.32	106,759.15			310,610.94	813,725.35	294,676.03	132.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SAVAGE K-6	72
M1	SAVAGE 7-8	25

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	361,146.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,583.59
D.	At Risk Student	(I-D)	1,744.14
E.	Indian Education For All	(I-E)	2,319.27
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	2,220.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,958.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,985.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,856.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	91
B.	BASE Budget Limit	(II-B)	668,005.61
C.	Maximum Budget Limit	(II-C)	827,628.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	164,252.55
E.	Adopted Budget	(II-E)	832,258.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	87%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	713,090.41
H.	Maximum Budget Limit	(II-H)	884,050.93
I.	Highest Budget Without a Vote	(II-I)	877,342.96
J.	Highest Budget	(II-J)	884,050.93
K.	Highest Voted Amount	(II-K)	6,707.97
L.	Amount Approved on Ballot by Voters	(II-L)	6,707.97
M.	Adopted Budget	(II-M)	884,050.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		70,759.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		70,759.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		884,050.93
1.	BASE Budget Limit	(V-A1)	713,090.41	
2.	Over-BASE Budget	(V-A2)	170,960.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		361,146.41
1.	Direct State Aid Paid By State	(V-B1)	361,146.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,583.59
D.	At Risk Student	(V-D)		1,744.14
E.	Indian Education For All	(V-E)		2,319.27
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		2,220.33
H.	Special Education Allowable Cost Payment	(V-H)		14,958.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,877.37
1.	Actual Non-Levy Revenue	(V-J1)	3,877.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		289,300.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	218,363.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	70,937.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		713,090.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,960.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,960.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		76.74
1.	District Property Tax Levy Mills	(V-U1)	76.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		108.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	884,050.93

Budget Uses

Expenditure Budget	0002	884,050.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	361,146.41
Quality Educator	3111	36,583.59
At Risk Student	3112	1,744.14
Indian Education For All	3113	2,319.27
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	14,958.37
Data For Achievement	3116	2,220.33
State - Guaranteed Tax Base Aid	3120	218,363.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,877.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	70,937.33		
Over-BASE Levy	1110(c)	170,960.52		
District Tax Levy			1110	241,897.85
Total Estimated Revenues to Fund Adopted Budget			0004	884,050.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,277.45
Contingency	0006	3,027.75
Over-Schedule	0011	36,694.80
Fund Balance for Budget	TFS48	42,742.16
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	28,742.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,652.60
State - On-Schedule Transportation Reimbursement	3210	16,652.60
District Tax Levy	1110	7,952.64
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	24,995.00

Budget Uses

Expenditure Budget	0002	24,995.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,995.00
District Mills	999	11.22
Total Estimated Revenues to Fund Adopted Budget	0004	24,995.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 MCI J4500	2019	124,975.00	0.00	24,995.00	24,995.00
Total					24,995.00

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

13 Tuition Fund

Adopted Budget	0001	3,403.03

Budget Uses

Expenditure Budget	0002	3,403.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,403.03
Unreserved Fund Balance Reappropriated	0970	3,403.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,403.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,990.53
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	11,990.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,009.47
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

17 Adult Education Fund

Adopted Budget	0001	11,072.58

Budget Uses

Expenditure Budget	0002	11,072.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,072.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,072.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,072.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	35,985.91

Budget Uses

Expenditure Budget	0002	35,985.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,907.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,907.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	678.15
District Tax Levy	1110	14,400.00
District Mills	999	6.46
Total Estimated Revenues to Fund Adopted Budget	0004	35,985.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	46,489.21

Budget Uses

Expenditure Budget	0002	46,489.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,489.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,489.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,489.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0747 Savage Elem

Submit ID: 0747-83724751

61 Building Reserve Fund

Adopted Budget		0001	233,015.66

Budget Uses

Expenditure Budget		0002	233,015.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	208,005.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	208,005.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,579.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,430.54	
District Tax Levy		1110	5,430.54
District Mills		999	2.44
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.44
Total Estimated Revenues to Fund Adopted Budget		0004	233,015.66

Budget Report
FY 2024

42 Richland

0748 Savage H S

Submit ID: 0748-20101958

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	31	3,484,269

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0748 Savage H S

Submit ID: 0748-20101958

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	695,969.73	45,032.39	10%	6.47%	0.00	454,006.66	241,963.07	69.45
10 Transportation	60,000.00	12,000.00	20%	20.00%	5,414.04	33,305.20	21,280.76	6.11
11 Bus Depreciation Reserve	29,970.38	0.00	N/A	0.00%	4,975.38	0.00	24,995.00	7.17
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	10,026.25	89,973.75		
17 Adult Education	14,497.88	0.00	35%	0.00%	14,497.88	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,767.12	0.00	N/A	0.00%	8,078.45	488.67	67,200.00	19.29
29 Flexibility	1,506,905.87	0.00	N/A	0.00%	623,045.89	883,859.98	0.00	0.00
61 Building Reserve	157,894.89	0.00	N/A	0.00%	139,704.91	14,106.40	4,083.58	1.17
Total of All Funds	2,641,005.87	77,032.39			805,742.80	1,475,740.66	359,522.41	103.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0748 Savage H S

Submit ID: 0748-20101958

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SAVAGE HS 9-12 31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	262,071.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,063.84
D.	At Risk Student	(I-D)	1,092.31
E.	Indian Education For All	(I-E)	741.21
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	709.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,617.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,593.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,774.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	29
B.	BASE Budget Limit	(II-B)	488,217.47
C.	Maximum Budget Limit	(II-C)	605,957.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	193,882.91
E.	Adopted Budget	(II-E)	682,100.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	513,846.14
H.	Maximum Budget Limit	(II-H)	641,430.75
I.	Highest Budget Without a Vote	(II-I)	695,969.73
J.	Highest Budget	(II-J)	695,969.73
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	695,969.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,032.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,032.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		695,969.73
1.	BASE Budget Limit	(V-A1)	513,846.14	
2.	Over-BASE Budget	(V-A2)	182,123.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		262,071.85
1.	Direct State Aid Paid By State	(V-B1)	262,071.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,063.84
D.	At Risk Student	(V-D)		1,092.31
E.	Indian Education For All	(V-E)		741.21
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		709.59
H.	Special Education Allowable Cost Payment	(V-H)		15,617.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,268.09
1.	Actual Non-Levy Revenue	(V-J1)	3,268.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		210,576.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	150,737.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	59,839.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		513,846.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		182,123.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		182,123.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.18
U.	Over-BASE Mills	(V-U)		52.27
1.	District Property Tax Levy Mills	(V-U1)	52.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0748 Savage H S

Submit ID: 0748-20101958

01 General Fund

Adopted Budget	0001	695,969.73

Budget Uses

Expenditure Budget	0002	695,969.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	262,071.85
Quality Educator	3111	19,063.84
At Risk Student	3112	1,092.31
Indian Education For All	3113	741.21
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	15,617.45
Data For Achievement	3116	709.59
State - Guaranteed Tax Base Aid	3120	150,737.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,268.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	59,839.48		
Over-BASE Levy	1110(c)	182,123.59		
District Tax Levy			1110	241,963.07
Total Estimated Revenues to Fund Adopted Budget			0004	695,969.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,277.45
Contingency	0006	3,027.75
Over-Schedule	0011	26,694.80
Fund Balance for Budget	TFS48	17,414.04
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	5,414.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,652.60
State - On-Schedule Transportation Reimbursement	3210	16,652.60
District Tax Levy	1110	21,280.76
District Mills	999	6.11
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	29,970.38

Budget Uses

Expenditure Budget	0002	29,970.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,975.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,975.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,995.00
District Mills	999	7.17
Total Estimated Revenues to Fund Adopted Budget	0004	29,970.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 MCI J4500	2019	124,975.00	0.00	24,995.00	24,995.00
Total					24,995.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

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14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,026.25
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	10,026.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	89,973.75
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,497.88

Budget Uses

Expenditure Budget	0002	14,497.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,497.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,497.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,497.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,767.12

Budget Uses

Expenditure Budget	0002	75,767.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,078.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,078.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	488.67
District Tax Levy	1110	67,200.00
District Mills	999	19.29
Total Estimated Revenues to Fund Adopted Budget	0004	75,767.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0748 Savage H S

Submit ID: 0748-20101958

29 Flexibility Fund

Adopted Budget	0001	1,506,905.87

Budget Uses

Expenditure Budget	0002	1,506,905.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	623,045.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	623,045.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	883,859.98
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,506,905.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0748 Savage H S

Submit ID: 0748-20101958

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0748 Savage H S

Submit ID: 0748-20101958

61 Building Reserve Fund

Adopted Budget		0001	157,894.89

Budget Uses

Expenditure Budget		0002	157,894.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	139,704.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	139,704.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,106.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,083.58	
District Tax Levy		1110	4,083.58
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	157,894.89

Budget Report
FY 2024

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-81302027

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	209	*	88	6,905,051

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Colleen Drury

(Signature) (Date)

Chairperson, School Trustees: Jesse Cole

(Signature) (Date)

County Superintendent: Tammi Fladager

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

10 Daniels

Submit ID: 0194-81302027

0194 Scobey K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,788,015.54	278,801.55	10%	10.00%	21,522.12	1,902,298.14	864,195.28	125.14
10 Transportation	385,670.16	38,567.01	20%	10.00%	3,154.17	149,265.35	233,250.64	33.78
11 Bus Depreciation Reserve	279,322.46	0.00	N/A	0.00%	136,700.36	0.00	142,622.10	20.65
13 Tuition	4,849.13		N/A		3,130.03	0.00	1,719.10	0.25
14 Retirement	388,997.99	58,349.70	20%	15.00%	236,941.76	152,056.23		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,673.41	0.00	2,326.59	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,938.64	0.00	N/A	0.00%	41,810.88	2,127.76	25,000.00	3.62
29 Flexibility	47,145.56	0.00	N/A	0.00%	47,145.56	0.00	0.00	0.00
61 Building Reserve	270,667.18	0.00	N/A	0.00%	107,887.18	37,780.00	125,000.00	18.10
Total of All Funds	4,243,606.66	375,718.26			605,965.47	2,243,527.48	1,394,113.71	201.88

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	153,900.00	0.00	20-9-438	0.00%	7,170.91	0.00	146,729.09	21.25

Budget Report
FY 2024

10 Daniels

Submit ID: 0194-81302027

0194 Scobey K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SCOBEY K-6	163
M1	SCOBEY 7-8	46
H1	SCOBEY HS 9-12	88 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,143,765.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	89,150.00
D.	At Risk Student	(I-D)	4,854.22
E.	Indian Education For All	(I-E)	7,101.27
F.	American Indian Achievement Gap	(I-F)	6,815.00
G.	Data For Achievement	(I-G)	6,798.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	49,738.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,060.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,504.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,823.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	298
B.	BASE Budget Limit	(II-B)	2,187,385.41
C.	Maximum Budget Limit	(II-C)	2,731,909.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	544,523.89
E.	Adopted Budget	(II-E)	2,731,909.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,237,384.36
H.	Maximum Budget Limit	(II-H)	2,788,015.54
I.	Highest Budget Without a Vote	(II-I)	2,781,908.25
J.	Highest Budget	(II-J)	2,788,015.54
K.	Highest Voted Amount	(II-K)	6,107.29
L.	Amount Approved on Ballot by Voters	(II-L)	6,107.29
M.	Adopted Budget	(II-M)	2,788,015.54

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		278,801.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,522.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,522.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		300,323.67

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	35,336.02	14,402.79	49,738.81
B.	Special Education RSBG to Coop	10,742.60	4,317.60	15,060.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	18,431.45	7,488.16	25,919.60

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,355,530.90	688,006.00	2,043,536.90
		1,527,269.90	1,031,489.00	2,558,758.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	539,126.28	364,115.62	903,241.89
H.	Special Education in BASE@40%	18,431.45	7,488.16	25,919.60
I.	Subsidized BASE Amount	557,557.73	371,603.78	929,161.49
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,788,015.54
1.	BASE Budget Limit	(V-A1)	2,237,384.36	
2.	Over-BASE Budget	(V-A2)	550,631.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,143,765.23
1.	Direct State Aid Paid By State	(V-B1)	1,143,765.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		89,150.00
D.	At Risk Student	(V-D)		4,854.22
E.	Indian Education For All	(V-E)		7,101.27
F.	American Indian Achievement Gap	(V-F)		6,815.00
G.	Data For Achievement	(V-G)		6,798.33

H.	Special Education Allowable Cost Payment	(V-H)		49,738.81
I.	Remaining Fund Balance Available	(V-I)		21,522.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,035.20
1.	Actual Non-Levy Revenue	(V-J1)	3,035.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		904,604.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	591,040.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	313,564.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,237,384.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		550,631.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		550,631.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.48
T.	BASE Mills - High School	(V-T)		15.92
U.	Over-BASE Mills	(V-U)		79.74
1.	District Property Tax Levy Mills	(V-U1)	79.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0194 Scobey K-12 Schools

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01 General Fund

Adopted Budget	0001	2,788,015.54

Budget Uses

Expenditure Budget	0002	2,788,015.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,522.12
Direct State Aid	3110	1,143,765.23
Quality Educator	3111	89,150.00
At Risk Student	3112	4,854.22
Indian Education For All	3113	7,101.27
American Indian Achievement Gap	3114	6,815.00
State Special Education Allowable Cost Payment to Districts	3115	49,738.81
Data For Achievement	3116	6,798.33
State - Guaranteed Tax Base Aid	3120	591,040.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,035.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	313,564.10		
Over-BASE Levy	1110(c)	550,631.18		
District Tax Levy			1110	864,195.28
Total Estimated Revenues to Fund Adopted Budget			0004	2,788,015.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	385,670.16

Budget Uses

Expenditure Budget	0002	385,670.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	135,695.77
Contingency	0006	13,569.58
Over-Schedule	0011	236,404.81
Fund Balance for Budget	TFS48	41,721.18
Operating Reserve	0961	38,567.01
Unreserved Fund Balance Reappropriated	0970	3,154.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	74,632.67
State - On-Schedule Transportation Reimbursement	3210	74,632.68
District Tax Levy	1110	233,250.64
District Mills	999	33.78
Total Estimated Revenues to Fund Adopted Budget	0004	385,670.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0194 Scobey K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	279,322.46

Budget Uses

Expenditure Budget	0002	279,322.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	136,700.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	136,700.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	142,622.10
District Mills	999	20.65
Total Estimated Revenues to Fund Adopted Budget	0004	279,322.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition	2023	68,000.00	0.00	13,600.00	13,600.00
2013 Ford FE350	2022	40,000.00	8,000.00	8,000.00	8,000.00
2022 Thomas Minotour O51MS	2022	71,005.00	14,201.00	14,201.00	14,201.00
2007 MCI J4500 Activity	2018	275,000.00	90,000.00	55,000.00	55,000.00
2013 Ford Diamond Shuttle	2018	32,400.00	25,440.00	6,480.00	6,480.00
2017 Thomas 051MS	2018	70,444.00	57,265.60	14,088.80	14,088.80
2016 International 54 pass IC	2016	95,000.00	110,800.00	19,000.00	19,000.00
2013 Chevrolet Bluebird Microbus	2015	35,900.00	49,080.00	7,180.00	4,770.00
2015 Thomas Minotour Bus	2015	63,647.00	87,988.20	12,729.40	7,482.30
2001 LTC 48 Passenger Cruiser	2013	34,000.00	51,000.00	N/A	NA
2012 Bluebird Vision	2011	82,000.00	123,000.00	N/A	NA
2004 International 48 Passenger	2003	56,030.00	84,045.00	N/A	NA
2000 Bluebird 42 Passenger	2000	52,310.00	87,389.00	N/A	0.00
Total					142,622.10

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13 Tuition Fund

Adopted Budget	0001	4,849.13

Budget Uses

Expenditure Budget	0002	4,849.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,130.03
Unreserved Fund Balance Reappropriated	0970	3,130.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,719.10
District Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	4,849.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0194 Scobey K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	388,997.99

Budget Uses

Expenditure Budget	0002	388,997.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	295,291.46
Operating Reserve	0961	58,349.70
Unreserved Fund Balance Reappropriated	0970	236,941.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	152,056.23
Total Estimated Revenues to Fund Adopted Budget	0004	388,997.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,673.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,673.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,326.59
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	68,938.64

Budget Uses

Expenditure Budget	0002	68,938.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,810.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,810.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,127.76
District Tax Levy	1110	25,000.00
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	68,938.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	47,145.56

Budget Uses

Expenditure Budget	0002	47,145.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,145.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,145.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,145.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Daniels Jurisdiction

Taxable Value		6,905,051.00
Adopted Budget	0001	153,900.00

Budget Uses

Expenditure Budget	0002	153,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,170.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,170.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,729.09
Jurisdiction Mills	999	21.25
Total Estimated Revenues to Fund Adopted Budget	0004	153,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	11/13/2014	06/30/2035	1,000,000.00	637,500.00	47,500.00	25,950.00	350.00
High School Bond	11/14/2014	06/30/2035	1,000,000.00	637,500.00	47,500.00	25,950.00	350.00
Total Bond Requirements							147,600.00

SIDs

Issue Type	Amount
Elementary	3,150.00
High School	3,150.00
Total SID Requirements	6,300.00

Total Debt Service Requirements	0002	153,900.00

Budget Report
FY 2024

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0194 Scobey K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	270,667.18

Budget Uses

Expenditure Budget		0002	270,667.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	107,887.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	107,887.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,780.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	125,000.00
District Mills		999	18.10
Building Reserve Voted Mills		0134	14.48
Building Reserve Permissive Mills		0135	3.62
Total Estimated Revenues to Fund Adopted Budget		0004	270,667.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	500,000.00	5	612	300,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0597-02055401

0597 Seeley Lake Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	179	N/A	14,262,261

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Jody "Doc" Welter

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

Submit ID: 0597-02055401

0597 Seeley Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,624,090.19	137,896.58	10%	8.49%	0.00	936,159.36	687,930.83	48.24
10 Transportation	115,000.00	9,999.26	20%	8.70%	0.00	31,724.30	83,275.70	5.84
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	56,698.69		N/A		208.95	0.00	56,489.74	3.96
14 Retirement	224,000.00	44,800.00	20%	20.00%	543.32	223,456.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,234.53	0.00	N/A	0.00%	6,678.31	1,207.22	18,349.00	1.29
29 Flexibility	8,596.77	0.00	N/A	0.00%	8,596.77	0.00	0.00	0.00
61 Building Reserve	75,086.51	0.00	N/A	0.00%	39,516.51	2,670.00	32,900.00	2.31
Total of All Funds	2,129,706.69	192,695.84			55,543.86	1,195,217.56	878,945.27	61.64

50 Debt Service Tax Jurisdiction								
0597	0.00	0.00	20-9-438	0.00%	519.02	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SEELEY LAKE K-6	143
M1	SEELEY LAKE 7-8	36

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	593,268.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,537.00
D.	At Risk Student	(I-D)	8,868.71
E.	Indian Education For All	(I-E)	4,279.89
F.	American Indian Achievement Gap	(I-F)	3,525.00
G.	Data For Achievement	(I-G)	4,097.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,180.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,200.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,263.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	187
B.	BASE Budget Limit	(II-B)	1,275,905.03
C.	Maximum Budget Limit	(II-C)	1,602,907.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,002.15
E.	Adopted Budget	(II-E)	1,602,907.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,269,418.39
H.	Maximum Budget Limit	(II-H)	1,589,091.37
I.	Highest Budget Without a Vote	(II-I)	1,600,225.33
J.	Highest Budget	(II-J)	1,624,090.19
K.	Highest Voted Amount	(II-K)	23,864.86
L.	Amount Approved on Ballot by Voters	(II-L)	23,864.86
M.	Adopted Budget	(II-M)	1,624,090.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		137,896.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,896.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,624,090.19
1.	BASE Budget Limit	(V-A1)	1,269,418.39	
2.	Over-BASE Budget	(V-A2)	354,671.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		593,268.42
1.	Direct State Aid Paid By State	(V-B1)	593,268.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,537.00
D.	At Risk Student	(V-D)		8,868.71
E.	Indian Education For All	(V-E)		4,279.89
F.	American Indian Achievement Gap	(V-F)		3,525.00
G.	Data For Achievement	(V-G)		4,097.31
H.	Special Education Allowable Cost Payment	(V-H)		81,180.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,666.49
1.	Actual Non-Levy Revenue	(V-J1)	1,666.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		502,995.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	169,736.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	333,259.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,269,418.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		354,671.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		354,671.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.87
1.	District Property Tax Levy Mills	(V-U1)	24.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,624,090.19

Budget Uses

Expenditure Budget	0002	1,624,090.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	593,268.42
Quality Educator	3111	69,537.00
At Risk Student	3112	8,868.71
Indian Education For All	3113	4,279.89
American Indian Achievement Gap	3114	3,525.00
State Special Education Allowable Cost Payment to Districts	3115	81,180.23
Data For Achievement	3116	4,097.31
State - Guaranteed Tax Base Aid	3120	169,736.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,666.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	333,259.03		
Over-BASE Levy	1110(c)	354,671.80		
District Tax Levy			1110	687,930.83
Total Estimated Revenues to Fund Adopted Budget			0004	1,624,090.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,840.27
Contingency	0006	2,884.03
Over-Schedule	0011	83,275.70
Fund Balance for Budget	TFS48	9,999.26
Operating Reserve	0961	9,999.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,862.15
State - On-Schedule Transportation Reimbursement	3210	15,862.15
District Tax Levy	1110	83,275.70
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	56,698.69

Budget Uses

Expenditure Budget	0002	56,698.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	208.95
Unreserved Fund Balance Reappropriated	0970	208.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,489.74
District Mills	999	3.96
Total Estimated Revenues to Fund Adopted Budget	0004	56,698.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	224,000.00

Budget Uses

Expenditure Budget	0002	224,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,343.32
Operating Reserve	0961	44,800.00
Unreserved Fund Balance Reappropriated	0970	543.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	223,456.68
Total Estimated Revenues to Fund Adopted Budget	0004	224,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	26,234.53

Budget Uses

Expenditure Budget	0002	26,234.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,678.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,678.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,207.22
District Tax Levy	1110	18,349.00
District Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	26,234.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	8,596.77

Budget Uses

Expenditure Budget	0002	8,596.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,596.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,596.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,596.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0597

Taxable Value		14,262,261.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	519.02
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	519.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	519.02

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61 Building Reserve Fund

Adopted Budget		0001	75,086.51

Budget Uses

Expenditure Budget		0002	75,086.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	39,516.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	39,516.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,670.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,900.00	
District Tax Levy		1110	32,900.00
District Mills		999	2.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.31
Total Estimated Revenues to Fund Adopted Budget		0004	75,086.51

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0910 Shelby Elem

Submit ID: 0910-56654626

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	406	N/A	9,460,874

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

51 Toole

0910 Shelby Elem

Submit ID: 0910-56654626

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,161,456.14	451,445.62	10%	14.28%	4,362.21	2,260,363.99	896,729.94	94.77
10 Transportation	176,500.00	35,300.00	20%	20.00%	17,656.18	16,500.00	142,343.82	15.05
11 Bus Depreciation Reserve	44,572.36	0.00	N/A	0.00%	3,221.13	0.00	41,351.23	4.37
13 Tuition	110,000.00		N/A		1,923.99	0.00	108,076.01	11.42
14 Retirement	375,000.00	75,000.00	20%	20.00%	2,490.07	372,509.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,424.89	19,431.43	N/A	37.07%	0.00	2,424.89	50,000.00	5.28
29 Flexibility	20,607.31	0.00	N/A	0.00%	7,360.31	13,247.00	0.00	0.00
61 Building Reserve	68,200.50	0.00	N/A	0.00%	10,740.50	11,270.00	46,190.00	4.88
Total of All Funds	4,008,761.20	581,177.05			47,754.39	2,676,315.81	1,284,691.00	135.77

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0910-56654626

0910 Shelby Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHELBY K-6	307
E2	CAM ROSE K-8	20
M1	SHELBY 7-8	79

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,271,857.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	130,576.22
D.	At Risk Student	(I-D)	17,645.89
E.	Indian Education For All	(I-E)	9,707.46
F.	American Indian Achievement Gap	(I-F)	10,340.00
G.	Data For Achievement	(I-G)	9,293.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	62,609.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,868.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,481.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	386
B.	BASE Budget Limit	(II-B)	2,420,068.95
C.	Maximum Budget Limit	(II-C)	3,023,556.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	603,487.38
E.	Adopted Budget	(II-E)	3,023,556.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	91%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,549,818.67
H.	Maximum Budget Limit	(II-H)	3,161,456.14
I.	Highest Budget Without a Vote	(II-I)	3,161,456.14
J.	Highest Budget	(II-J)	3,161,456.14
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,161,456.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		316,145.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		135,300.01
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	135,300.01	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,362.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,362.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		455,807.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,161,456.14
1.	BASE Budget Limit	(V-A1)	2,549,818.67	
2.	Over-BASE Budget	(V-A2)	611,637.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,271,857.73
1.	Direct State Aid Paid By State	(V-B1)	1,271,857.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		130,576.22
D.	At Risk Student	(V-D)		17,645.89
E.	Indian Education For All	(V-E)		9,707.46
F.	American Indian Achievement Gap	(V-F)		10,340.00
G.	Data For Achievement	(V-G)		9,293.34
H.	Special Education Allowable Cost Payment	(V-H)		62,609.26
I.	Remaining Fund Balance Available	(V-I)		4,362.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,966.37
1.	Actual Non-Levy Revenue	(V-J1)	10,966.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,022,460.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	737,367.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	285,092.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,549,818.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		611,637.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		611,637.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.65
1.	District Property Tax Levy Mills	(V-U1)	64.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

51 Toole

0910 Shelby Elem

Submit ID: 0910-56654626

01 General Fund

Adopted Budget	0001	3,161,456.14

Budget Uses

Expenditure Budget	0002	3,161,456.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,362.21
Direct State Aid	3110	1,271,857.73
Quality Educator	3111	130,576.22
At Risk Student	3112	17,645.89
Indian Education For All	3113	9,707.46
American Indian Achievement Gap	3114	10,340.00
State Special Education Allowable Cost Payment to Districts	3115	62,609.26
Data For Achievement	3116	9,293.34
State - Guaranteed Tax Base Aid	3120	737,367.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,390.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,576.29
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	285,092.47		
Over-BASE Levy	1110(c)	611,637.47		
District Tax Levy			1110	896,729.94
Total Estimated Revenues to Fund Adopted Budget			0004	3,161,456.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	176,500.00

Budget Uses

Expenditure Budget	0002	176,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	52,956.18
Operating Reserve	0961	35,300.00
Unreserved Fund Balance Reappropriated	0970	17,656.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	142,343.82
District Mills	999	15.05
Total Estimated Revenues to Fund Adopted Budget	0004	176,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	44,572.36

Budget Uses

Expenditure Budget	0002	44,572.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,221.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,221.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	41,351.23
District Mills	999	4.37
Total Estimated Revenues to Fund Adopted Budget	0004	44,572.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 THOMAS 251TS BUS	2023	78,900.00	0.00	15,780.00	15,780.00
2023 ICRP BUS	2023	58,654.63	0.00	11,730.93	11,730.93
2017 1 TON BUS	2017	44,375.00	44,668.75	8,875.00	8,875.00
BLUEBIRD 4418	2013	43,750.00	63,975.00	8,750.00	1,650.00
2012 Route Bus 6071	2012	43,350.00	61,709.70	8,670.00	3,315.30
Bluebird7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					41,351.23

Budget Report
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51 Toole

0910 Shelby Elem

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13 Tuition Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,923.99
Unreserved Fund Balance Reappropriated	0970	1,923.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	108,076.01
District Mills	999	11.42
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

0910 Shelby Elem

Submit ID: 0910-56654626

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,490.07
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	2,490.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	372,509.93
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	52,424.89

Budget Uses

Expenditure Budget	0002	52,424.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,431.43
Operating Reserve	0961	19,431.43
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,424.89
District Tax Levy	1110	50,000.00
District Mills	999	5.28
Total Estimated Revenues to Fund Adopted Budget	0004	52,424.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,607.31

Budget Uses

Expenditure Budget	0002	20,607.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,360.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,360.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	13,247.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,607.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

0910 Shelby Elem

Submit ID: 0910-56654626

61 Building Reserve Fund

Adopted Budget		0001	68,200.50

Budget Uses

Expenditure Budget		0002	68,200.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,740.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,740.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,270.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,190.00	
District Tax Levy		1110	46,190.00
District Mills		999	4.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.88
Total Estimated Revenues to Fund Adopted Budget		0004	68,200.50

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	125	12,788,472

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,692,694.00	173,600.15	10%	10.26%	66,611.67	978,234.98	647,847.35	50.65
10 Transportation	160,000.00	32,000.00	20%	20.00%	5,336.85	7,700.00	146,963.15	11.49
11 Bus Depreciation Reserve	304,580.87	0.00	N/A	0.00%	228,211.48	0.00	76,369.39	5.97
13 Tuition	150,000.00		N/A		81.99	0.00	149,918.01	11.72
14 Retirement	350,000.00	26,456.07	20%	7.56%	0.00	350,000.00		
17 Adult Education	109,805.14	0.00	35%	0.00%	109,805.14	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,421.37	0.00	N/A	0.00%	9,421.37	1,169.57	46,830.43	3.66
29 Flexibility	77,144.61	0.00	N/A	0.00%	35,861.79	41,282.82	0.00	0.00
61 Building Reserve	86,499.07	0.00	N/A	0.00%	8,409.07	13,200.00	64,890.00	5.07
Total of All Funds	2,988,145.06	232,056.22			463,739.36	1,391,587.37	1,132,818.33	88.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHELBY HS 9-12 125

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	589,864.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,987.78
D.	At Risk Student	(I-D)	4,387.74
E.	Indian Education For All	(I-E)	2,988.75
F.	American Indian Achievement Gap	(I-F)	3,760.00
G.	Data For Achievement	(I-G)	2,861.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	68,274.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,425.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,720.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	119
B.	BASE Budget Limit	(II-B)	1,146,415.82
C.	Maximum Budget Limit	(II-C)	1,433,922.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	501,717.30
E.	Adopted Budget	(II-E)	1,648,133.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,229,826.35
H.	Maximum Budget Limit	(II-H)	1,538,567.70
I.	Highest Budget Without a Vote	(II-I)	1,692,694.00
J.	Highest Budget	(II-J)	1,692,694.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,692,694.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,269.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,330.75
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,330.75	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		66,611.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	66,611.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		240,211.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,692,694.00
1.	BASE Budget Limit	(V-A1)	1,229,826.35	
2.	Over-BASE Budget	(V-A2)	462,867.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		589,864.78
1.	Direct State Aid Paid By State	(V-B1)	589,864.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,987.78
D.	At Risk Student	(V-D)		4,387.74
E.	Indian Education For All	(V-E)		2,988.75
F.	American Indian Achievement Gap	(V-F)		3,760.00
G.	Data For Achievement	(V-G)		2,861.25
H.	Special Education Allowable Cost Payment	(V-H)		68,274.59
I.	Remaining Fund Balance Available	(V-I)		66,611.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,026.89
1.	Actual Non-Levy Revenue	(V-J1)	9,026.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		420,062.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	235,083.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	184,979.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,229,826.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		462,867.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		462,867.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.46
U.	Over-BASE Mills	(V-U)		36.19
1.	District Property Tax Levy Mills	(V-U1)	36.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

01 General Fund

Adopted Budget	0001	1,692,694.00

Budget Uses

Expenditure Budget	0002	1,692,694.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	66,611.67
Direct State Aid	3110	589,864.78
Quality Educator	3111	61,987.78
At Risk Student	3112	4,387.74
Indian Education For All	3113	2,988.75
American Indian Achievement Gap	3114	3,760.00
State Special Education Allowable Cost Payment to Districts	3115	68,274.59
Data For Achievement	3116	2,861.25
State - Guaranteed Tax Base Aid	3120	235,083.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,834.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,192.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	184,979.70		
Over-BASE Levy	1110(c)	462,867.65		
District Tax Levy			1110	647,847.35
Total Estimated Revenues to Fund Adopted Budget			0004	1,692,694.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,000.00
Contingency	0006	700.00
Over-Schedule	0011	152,300.00
Fund Balance for Budget	TFS48	37,336.85
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	5,336.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,850.00
State - On-Schedule Transportation Reimbursement	3210	3,850.00
District Tax Levy	1110	146,963.15
District Mills	999	11.49
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	304,580.87

Budget Uses

Expenditure Budget	0002	304,580.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	228,211.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	228,211.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	76,369.39
District Mills	999	5.97
Total Estimated Revenues to Fund Adopted Budget	0004	304,580.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 THOMAS 251TS BUS	2023	52,600.00	0.00	10,520.00	10,520.00
2023 ICRP BUS	2023	39,103.10	0.00	7,820.62	3,500.00
2020 FREIGHTLINER ULTRA COACH	2020	254,985.00	90,997.00	50,997.00	25,000.00
2017 1 TON BUS	2017	44,375.00	42,000.00	8,875.00	8,875.00
BLUEBIRD 4418	2013	43,750.00	51,793.10	8,750.00	4,500.00
2012 BLUEBIRD ACT 7287	2012	170,000.00	111,370.61	34,000.00	17,000.00
2012 ROUTE BUS 6071	2012	43,350.00	58,050.61	8,670.00	6,974.39
Bluebird 7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193 BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					76,369.39

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81.99
Unreserved Fund Balance Reappropriated	0970	81.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	149,918.01
District Mills	999	11.72
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,456.07
Operating Reserve	0961	26,456.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	350,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	109,805.14

Budget Uses

Expenditure Budget	0002	109,805.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,805.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,805.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	109,805.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

28 Technology Fund

Adopted Budget	0001	57,421.37

Budget Uses

Expenditure Budget	0002	57,421.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,421.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,421.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,169.57
District Tax Levy	1110	46,830.43
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	57,421.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	77,144.61

Budget Uses

Expenditure Budget	0002	77,144.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,861.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,861.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	41,282.82
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	77,144.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

0911 Shelby H S

Submit ID: 0911-04628972

61 Building Reserve Fund

Adopted Budget		0001	86,499.07

Budget Uses

Expenditure Budget		0002	86,499.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,409.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,409.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,200.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	14,890.00	
District Tax Levy		1110	64,890.00
District Mills		999	5.07
Building Reserve Voted Mills		0134	3.91
Building Reserve Permissive Mills		0135	1.16
Total Estimated Revenues to Fund Adopted Budget		0004	86,499.07

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/22/2010	1,000,000.00	20	612	650,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2024

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	582	N/A	8,398,855

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,732,048.85	373,204.89	10%	10.00%	985.69	3,308,112.27	422,950.89	50.34
10 Transportation	400,000.00	45,307.20	20%	11.33%	0.00	149,846.48	250,153.52	29.78
11 Bus Depreciation Reserve	508,317.40	0.00	N/A	0.00%	315,993.90	0.00	192,323.50	22.90
13 Tuition	213,000.00		N/A		1,777.56	0.00	211,222.44	25.15
14 Retirement	600,000.00	120,000.00	20%	20.00%	106,420.45	493,579.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	128,244.30	0.00	N/A	0.00%	74,109.69	5,578.30	48,556.31	5.78
29 Flexibility	10,387.01	0.00	N/A	0.00%	10,099.19	287.82	0.00	0.00
61 Building Reserve	246,540.51	0.00	N/A	0.00%	169,617.88	50,190.93	26,731.70	3.18
Total of All Funds	5,838,538.07	538,512.09			679,004.36	4,007,595.35	1,151,938.36	137.13

50 Debt Service Tax Jurisdiction								
37	587,700.00	0.00	20-9-438	0.00%	34,482.53	0.00	553,217.47	65.87

Budget Report
FY 2024

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHEPHERD K-6	441
M1	SHEPHERD 7-8	141

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,775,986.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	175,803.80
D.	At Risk Student	(I-D)	12,117.23
E.	Indian Education For All	(I-E)	13,915.62
F.	American Indian Achievement Gap	(I-F)	6,580.00
G.	Data For Achievement	(I-G)	13,321.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	109,288.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,914.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	39,114.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	563
B.	BASE Budget Limit	(II-B)	3,355,832.71
C.	Maximum Budget Limit	(II-C)	4,181,924.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	166,841.44
E.	Adopted Budget	(II-E)	3,522,674.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,565,207.41
H.	Maximum Budget Limit	(II-H)	4,443,354.09
I.	Highest Budget Without a Vote	(II-I)	3,732,048.85
J.	Highest Budget	(II-J)	4,443,354.09
K.	Highest Voted Amount	(II-K)	711,305.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,732,048.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		373,204.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		985.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	985.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		374,190.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,732,048.85
1.	BASE Budget Limit	(V-A1)	3,565,207.41	
2.	Over-BASE Budget	(V-A2)	166,841.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,775,986.43
1.	Direct State Aid Paid By State	(V-B1)	1,775,986.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		175,803.80
D.	At Risk Student	(V-D)		12,117.23
E.	Indian Education For All	(V-E)		13,915.62
F.	American Indian Achievement Gap	(V-F)		6,580.00
G.	Data For Achievement	(V-G)		13,321.98
H.	Special Education Allowable Cost Payment	(V-H)		109,288.33
I.	Remaining Fund Balance Available	(V-I)		985.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,146.11
1.	Actual Non-Levy Revenue	(V-J1)	8,146.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		758.05
L.	BASE Levy Requirements	(V-L)		1,448,304.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,192,194.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	256,109.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,565,207.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,841.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		166,841.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.86
1.	District Property Tax Levy Mills	(V-U1)	19.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

01 General Fund

Adopted Budget	0001	3,732,048.85

Budget Uses

Expenditure Budget	0002	3,732,048.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	985.69
Direct State Aid	3110	1,775,986.43
Quality Educator	3111	175,803.80
At Risk Student	3112	12,117.23
Indian Education For All	3113	13,915.62
American Indian Achievement Gap	3114	6,580.00
State Special Education Allowable Cost Payment to Districts	3115	109,288.33
Data For Achievement	3116	13,321.98
State - Guaranteed Tax Base Aid	3120	1,192,194.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,146.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	758.05
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	256,109.45		
Over-BASE Levy	1110(c)	166,841.44		
District Tax Levy			1110	422,950.89
Total Estimated Revenues to Fund Adopted Budget			0004	3,732,048.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	136,224.07
Contingency	0006	13,622.41
Over-Schedule	0011	250,153.52
Fund Balance for Budget	TFS48	45,307.20
Operating Reserve	0961	45,307.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	74,923.24
State - On-Schedule Transportation Reimbursement	3210	74,923.24
District Tax Levy	1110	250,153.52
District Mills	999	29.78
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	508,317.40

Budget Uses

Expenditure Budget	0002	508,317.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	315,993.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	315,993.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	192,323.50
District Mills	999	22.90
Total Estimated Revenues to Fund Adopted Budget	0004	508,317.40

Budget Report
FY 2024

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	0.00	13,995.30	13,995.30
K 2023 Thomas HDX 83 Passenger 4750	2023	82,450.00	0.00	16,490.00	16,490.00
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	11,698.20	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	11,698.20	11,698.20	11,698.20
D 2020 Thomas 83 passenger 58689	2020	55,000.00	33,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	31,500.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	39,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	39,000.00	13,000.00	13,000.00
A 2018 Thomas 84 passenger 9467	2018	54,500.00	54,500.00	10,900.00	10,900.00
B 2019 Thomas 83 passenger 6804	2018	66,942.00	66,942.00	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	61,205.00	12,241.00	12,241.00
Z 2018 Thomas 68 passenger 9609	2018	63,000.00	63,000.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	108,876.00	18,146.00	18,146.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	108,876.00	18,146.00	18,146.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	77,285.60	11,040.80	5,520.40
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	82,258.50	N/A	NA
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	82,258.50	N/A	NA
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	83,917.50	N/A	NA
S 2014 Thomas 83 Passenger 73514	2014	57,040.50	85,560.75	N/A	NA
Total					192,323.50

13 Tuition Fund

Adopted Budget	0001	213,000.00

Budget Uses

Expenditure Budget	0002	213,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,777.56
Unreserved Fund Balance Reappropriated	0970	1,777.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	211,222.44
District Mills	999	25.15
Total Estimated Revenues to Fund Adopted Budget	0004	213,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	226,420.45
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	106,420.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	493,579.55
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	128,244.30

Budget Uses

Expenditure Budget	0002	128,244.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,109.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,109.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,187.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,390.53
District Tax Levy	1110	48,556.31
District Mills	999	5.78
Total Estimated Revenues to Fund Adopted Budget	0004	128,244.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

29 Flexibility Fund

Adopted Budget	0001	10,387.01

Budget Uses

Expenditure Budget	0002	10,387.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,099.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,099.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	287.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,387.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0985 Shepherd Elem

Submit ID: 0985-71689791

50 Debt Service Fund

37

Taxable Value		8,398,855.00
Adopted Budget	0001	587,700.00

Budget Uses

Expenditure Budget	0002	587,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,482.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,482.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	553,217.47
Jurisdiction Mills	999	65.87
Total Estimated Revenues to Fund Adopted Budget	0004	587,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	7,950,000.00	6,880,000.00	320,000.00	267,300.00	400.00
Total Bond Requirements							587,700.00
Total Debt Service Requirements						0002	587,700.00

Budget Report
FY 2024

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-71689791

61 Building Reserve Fund

Adopted Budget		0001	246,540.51

Budget Uses

Expenditure Budget		0002	246,540.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	169,617.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	169,617.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,190.93
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,731.70	
District Tax Levy		1110	26,731.70
District Mills		999	3.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.18
Total Estimated Revenues to Fund Adopted Budget		0004	246,540.51

Budget Report
FY 2024

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-95721964

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	266	11,156,121

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-95721964

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,468,969.47	246,896.95	10%	10.00%	17,668.43	1,909,829.48	541,471.56	48.53
10 Transportation	375,000.00	67,056.79	20%	17.88%	0.00	46,003.24	328,996.76	29.49
11 Bus Depreciation Reserve	506,921.66	0.00	N/A	0.00%	314,598.16	0.00	192,323.50	17.24
13 Tuition	150,000.00		N/A		59,506.27	0.00	90,493.73	8.11
14 Retirement	500,000.00	100,000.00	20%	20.00%	192,948.72	307,051.28		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	8,269.13	0.00	16,730.87	1.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	125,574.51	0.00	N/A	0.00%	87,525.02	4,493.18	33,556.31	3.01
29 Flexibility	7,425.54	0.00	N/A	0.00%	7,219.78	205.76	0.00	0.00
61 Building Reserve	121,848.70	0.00	N/A	0.00%	76,268.70	33,204.48	12,375.52	1.11
Total of All Funds	4,280,739.88	422,703.74			764,004.21	2,300,787.42	1,215,948.25	108.99

50 Debt Service Tax Jurisdiction								
37	282,000.00	0.00	20-9-438	0.00%	21,422.01	0.00	260,577.99	23.36

Budget Report
FY 2024

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-95721964

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHEPHERD HS 9-12 266 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,077,851.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,154.56
D.	At Risk Student	(I-D)	4,605.38
E.	Indian Education For All	(I-E)	6,360.06
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	6,088.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,169.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,055.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	45,315.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	278
B.	BASE Budget Limit	(II-B)	2,121,152.63
C.	Maximum Budget Limit	(II-C)	2,642,552.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,311.01
E.	Adopted Budget	(II-E)	2,495,463.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,094,658.46
H.	Maximum Budget Limit	(II-H)	2,608,253.52
I.	Highest Budget Without a Vote	(II-I)	2,468,969.47
J.	Highest Budget	(II-J)	2,608,253.52
K.	Highest Voted Amount	(II-K)	139,284.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,468,969.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		246,896.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,668.43
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,668.43	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		264,565.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,468,969.47
1.	BASE Budget Limit	(V-A1)	2,094,658.46	
2.	Over-BASE Budget	(V-A2)	374,311.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,077,851.32
1.	Direct State Aid Paid By State	(V-B1)	1,077,851.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,154.56
D.	At Risk Student	(V-D)		4,605.38
E.	Indian Education For All	(V-E)		6,360.06
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		6,088.74
H.	Special Education Allowable Cost Payment	(V-H)		39,169.34
I.	Remaining Fund Balance Available	(V-I)		17,668.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,431.38
1.	Actual Non-Levy Revenue	(V-J1)	8,431.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		845,979.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	678,818.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,160.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,094,658.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,311.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,311.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.98
U.	Over-BASE Mills	(V-U)		33.55
1.	District Property Tax Levy Mills	(V-U1)	33.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-95721964

01 General Fund

Adopted Budget	0001	2,468,969.47

Budget Uses

Expenditure Budget	0002	2,468,969.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,668.43
Direct State Aid	3110	1,077,851.32
Quality Educator	3111	86,154.56
At Risk Student	3112	4,605.38
Indian Education For All	3113	6,360.06
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	39,169.34
Data For Achievement	3116	6,088.74
State - Guaranteed Tax Base Aid	3120	678,818.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,431.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,160.55		
Over-BASE Levy	1110(c)	374,311.01		
District Tax Levy			1110	541,471.56
Total Estimated Revenues to Fund Adopted Budget			0004	2,468,969.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,821.13
Contingency	0006	4,182.11
Over-Schedule	0011	328,996.76
Fund Balance for Budget	TFS48	67,056.79
Operating Reserve	0961	67,056.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,001.62
State - On-Schedule Transportation Reimbursement	3210	23,001.62
District Tax Levy	1110	328,996.76
District Mills	999	29.49
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	506,921.66

Budget Uses

Expenditure Budget	0002	506,921.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	314,598.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	314,598.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	192,323.50
District Mills	999	17.24
Total Estimated Revenues to Fund Adopted Budget	0004	506,921.66

Budget Report
FY 2024

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-95721964

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	0.00	13,995.30	13,995.30
K 2023 Thomas 83 Passenger 4750	2023	82,450.00	0.00	16,490.00	16,490.00
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	11,698.20	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	11,698.20	11,698.20	11,698.20
D 2020 Thomas 83 passenger 8689	2020	55,000.00	33,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	31,500.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	39,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	39,000.00	13,000.00	13,000.00
A 2018 Thomas 84 Passenger 9467	2018	54,500.00	54,500.00	10,900.00	10,900.00
B 2019 Thomas 83 Passenger 6804	2018	66,942.00	66,942.00	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	61,205.00	12,241.00	12,241.00
Z 2018 Thomas 68 Passenger 9609	2018	63,000.00	63,000.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	108,876.00	18,146.00	18,146.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	108,876.00	18,146.00	18,146.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	77,285.60	11,040.80	5,520.40
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	82,258.50	N/A	NA
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	82,258.50	N/A	NA
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	83,917.50	N/A	NA
S 2014 Thomas 83 Passenger 43514	2014	57,040.50	85,560.75	N/A	NA
Total					192,323.50

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,506.27
Unreserved Fund Balance Reappropriated	0970	59,506.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,493.73
District Mills	999	8.11
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	292,948.72
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	192,948.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	307,051.28
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,019.13
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	8,269.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,730.87
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	125,574.51

Budget Uses

Expenditure Budget	0002	125,574.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,525.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,525.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,501.15
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,992.03
District Tax Levy	1110	33,556.31
District Mills	999	3.01
Total Estimated Revenues to Fund Adopted Budget	0004	125,574.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,425.54

Budget Uses

Expenditure Budget	0002	7,425.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,219.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,219.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	205.76
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,425.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		11,156,121.00
Adopted Budget	0001	282,000.00

Budget Uses

Expenditure Budget	0002	282,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,422.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,422.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	260,577.99
Jurisdiction Mills	999	23.36
Total Estimated Revenues to Fund Adopted Budget	0004	282,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	12/19/2019	06/30/2040	3,950,000.00	3,370,000.00	165,000.00	116,600.00	400.00
Total Bond Requirements							282,000.00
Total Debt Service Requirements						0002	282,000.00

Budget Report
FY 2024

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-95721964

61 Building Reserve Fund

Adopted Budget		0001	121,848.70

Budget Uses

Expenditure Budget		0002	121,848.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76,268.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76,268.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,204.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,375.52	
District Tax Levy		1110	12,375.52
District Mills		999	1.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.11
Total Estimated Revenues to Fund Adopted Budget		0004	121,848.70

Budget Report
FY 2024

28 Madison

0537 Sheridan Elem

Submit ID: 0537-74980066

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	176	N/A	6,159,102

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

28 Madison

0537 Sheridan Elem

Submit ID: 0537-74980066

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,405,805.05	140,580.51	10%	10.00%	4,380.82	978,834.12	422,590.11	68.62
10 Transportation	152,732.32	30,000.00	20%	19.64%	10,458.54	30,055.54	112,218.24	18.22
11 Bus Depreciation Reserve	173,727.82	0.00	N/A	0.00%	118,890.32	0.00	54,837.50	8.90
13 Tuition	12,000.00		N/A		6,301.12	0.00	5,698.88	0.93
14 Retirement	187,000.00	37,400.00	20%	20.00%	17,309.68	169,690.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,034.46	0.00	N/A	0.00%	924.37	1,110.09	25,000.00	4.06
29 Flexibility	96,636.91	0.00	N/A	0.00%	96,636.91	0.00	0.00	0.00
61 Building Reserve	146,369.42	0.00	N/A	0.00%	88,989.42	21,021.18	36,358.82	5.90
Total of All Funds	2,201,305.98	207,980.51			343,891.18	1,200,711.25	656,703.55	106.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

28 Madison

0537 Sheridan Elem

Submit ID: 0537-74980066

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHERIDAN K-6	136
M1	SHERIDAN 7-8	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	588,180.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,113.52
D.	At Risk Student	(I-D)	3,130.75
E.	Indian Education For All	(I-E)	4,208.16
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	4,028.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,187.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,523.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	158
B.	BASE Budget Limit	(II-B)	1,027,312.44
C.	Maximum Budget Limit	(II-C)	1,269,388.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	238,518.88
E.	Adopted Budget	(II-E)	1,265,831.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	76%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,167,286.17
H.	Maximum Budget Limit	(II-H)	1,443,481.82
I.	Highest Budget Without a Vote	(II-I)	1,405,805.05
J.	Highest Budget	(II-J)	1,443,481.82
K.	Highest Voted Amount	(II-K)	37,676.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,405,805.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		140,580.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,380.82
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,380.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		144,961.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,405,805.05
1.	BASE Budget Limit	(V-A1)	1,167,286.17	
2.	Over-BASE Budget	(V-A2)	238,518.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		588,180.93
1.	Direct State Aid Paid By State	(V-B1)	588,180.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,113.52
D.	At Risk Student	(V-D)		3,130.75
E.	Indian Education For All	(V-E)		4,208.16
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		4,028.64
H.	Special Education Allowable Cost Payment	(V-H)		36,187.36
I.	Remaining Fund Balance Available	(V-I)		4,380.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,872.29
1.	Actual Non-Levy Revenue	(V-J1)	5,872.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		468,713.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	284,642.47	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	184,071.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,167,286.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		238,518.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		238,518.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.73
1.	District Property Tax Levy Mills	(V-U1)	38.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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28 Madison

0537 Sheridan Elem

Submit ID: 0537-74980066

01 General Fund

Adopted Budget	0001	1,405,805.05

Budget Uses

Expenditure Budget	0002	1,405,805.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,380.82
Direct State Aid	3110	588,180.93
Quality Educator	3111	52,113.52
At Risk Student	3112	3,130.75
Indian Education For All	3113	4,208.16
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	36,187.36
Data For Achievement	3116	4,028.64
State - Guaranteed Tax Base Aid	3120	284,642.47

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,872.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	184,071.23		
Over-BASE Levy	1110(c)	238,518.88		
District Tax Levy			1110	422,590.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,405,805.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	152,732.32

Budget Uses

Expenditure Budget	0002	152,732.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,323.22
Contingency	0006	2,732.32
Over-Schedule	0011	122,676.78
Fund Balance for Budget	TFS48	40,458.54
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	10,458.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,027.77
State - On-Schedule Transportation Reimbursement	3210	15,027.77
District Tax Levy	1110	112,218.24
District Mills	999	18.22
Total Estimated Revenues to Fund Adopted Budget	0004	152,732.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	173,727.82

Budget Uses

Expenditure Budget	0002	173,727.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	118,890.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,890.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,837.50
District Mills	999	8.90
Total Estimated Revenues to Fund Adopted Budget	0004	173,727.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 THOMAS -W3643	2019	97,210.00	19,442.00	19,442.00	19,442.00
4DRBUPWN8KB615519	2019	91,340.48	36,536.20	18,268.10	18,268.10
4DRBUAANXFB686845	2015	85,637.00	68,509.60	17,127.40	17,127.40
4DRBUAAP69B084305	2008	77,969.28	116,953.92	N/A	NA
Total					54,837.50

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,301.12
Unreserved Fund Balance Reappropriated	0970	6,301.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,698.88
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	187,000.00

Budget Uses

Expenditure Budget	0002	187,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,709.68
Operating Reserve	0961	37,400.00
Unreserved Fund Balance Reappropriated	0970	17,309.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	169,690.32
Total Estimated Revenues to Fund Adopted Budget	0004	187,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,034.46

Budget Uses

Expenditure Budget	0002	27,034.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	924.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	924.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,110.09
District Tax Levy	1110	25,000.00
District Mills	999	4.06
Total Estimated Revenues to Fund Adopted Budget	0004	27,034.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Madison
0537 Sheridan Elem

Submit ID: 0537-74980066

29 Flexibility Fund

Adopted Budget	0001	96,636.91

Budget Uses

Expenditure Budget	0002	96,636.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,636.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,636.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	96,636.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0537-74980066

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0537 Sheridan Elem

Submit ID: 0537-74980066

61 Building Reserve Fund

Adopted Budget		0001	146,369.42

Budget Uses

Expenditure Budget		0002	146,369.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	88,989.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	88,989.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,021.18
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	11,358.82	
District Tax Levy		1110	36,358.82
District Mills		999	5.90
Building Reserve Voted Mills		0134	4.06
Building Reserve Permissive Mills		0135	1.84
Total Estimated Revenues to Fund Adopted Budget		0004	146,369.42

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	0.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2024

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0538 Sheridan H S

Submit ID: 0538-66367365

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	67	9,280,530

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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0538 Sheridan H S

Submit ID: 0538-66367365

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,004,571.91	100,457.19	10%	10.00%	6,076.53	611,032.23	387,463.15	41.76
10 Transportation	163,081.00	30,719.00	20%	18.84%	0.00	33,892.43	129,188.57	13.92
11 Bus Depreciation Reserve	257,779.86	0.00	N/A	0.00%	257,779.86	0.00	0.00	0.00
13 Tuition	1,900.00		N/A		0.00	0.00	1,900.00	0.20
14 Retirement	155,000.00	31,000.00	20%	20.00%	18,122.84	136,877.16		
17 Adult Education	10,141.91	0.00	35%	0.00%	10,141.91	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,977.78	0.00	N/A	0.00%	1,191.56	714.22	19,072.00	2.06
29 Flexibility	80,148.32	0.00	N/A	0.00%	80,148.32	0.00	0.00	0.00
61 Building Reserve	90,375.60	0.00	N/A	0.00%	42,785.60	14,255.90	33,334.10	3.59
Total of All Funds	1,783,976.38	162,176.19			416,246.62	796,771.94	570,957.82	61.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

28 Madison

0538 Sheridan H S

Submit ID: 0538-66367365

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHERIDAN HS 9-12 67 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	387,842.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,846.43
D.	At Risk Student	(I-D)	1,833.98
E.	Indian Education For All	(I-E)	1,601.97
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	1,533.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,953.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,727.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	69
B.	BASE Budget Limit	(II-B)	747,724.25
C.	Maximum Budget Limit	(II-C)	928,145.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	252,724.66
E.	Adopted Budget	(II-E)	1,000,448.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	751,016.81
H.	Maximum Budget Limit	(II-H)	932,320.37
I.	Highest Budget Without a Vote	(II-I)	1,004,571.91
J.	Highest Budget	(II-J)	1,004,571.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,004,571.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		100,457.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,076.53
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,076.53	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,533.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,004,571.91
1.	BASE Budget Limit	(V-A1)	751,016.81	
2.	Over-BASE Budget	(V-A2)	253,555.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		387,842.90
1.	Direct State Aid Paid By State	(V-B1)	387,842.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,846.43
D.	At Risk Student	(V-D)		1,833.98
E.	Indian Education For All	(V-E)		1,601.97
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		1,533.63
H.	Special Education Allowable Cost Payment	(V-H)		12,953.43
I.	Remaining Fund Balance Available	(V-I)		6,076.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,142.01
1.	Actual Non-Levy Revenue	(V-J1)	2,142.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		303,245.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	169,337.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	133,908.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		751,016.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		253,555.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		253,555.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.44
U.	Over-BASE Mills	(V-U)		27.32
1.	District Property Tax Levy Mills	(V-U1)	27.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,004,571.91

Budget Uses

Expenditure Budget	0002	1,004,571.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,076.53
Direct State Aid	3110	387,842.90
Quality Educator	3111	32,846.43
At Risk Student	3112	1,833.98
Indian Education For All	3113	1,601.97
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	12,953.43
Data For Achievement	3116	1,533.63
State - Guaranteed Tax Base Aid	3120	169,337.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,142.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	133,908.05		
Over-BASE Levy	1110(c)	253,555.10		
District Tax Levy			1110	387,463.15
Total Estimated Revenues to Fund Adopted Budget			0004	1,004,571.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	163,081.00

Budget Uses

Expenditure Budget	0002	163,081.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,811.30
Contingency	0006	3,081.13
Over-Schedule	0011	129,188.57
Fund Balance for Budget	TFS48	30,719.00
Operating Reserve	0961	30,719.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,946.21
State - On-Schedule Transportation Reimbursement	3210	16,946.22
District Tax Levy	1110	129,188.57
District Mills	999	13.92
Total Estimated Revenues to Fund Adopted Budget	0004	163,081.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	257,779.86

Budget Uses

Expenditure Budget	0002	257,779.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,779.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,779.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	257,779.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE 4DRBWTAR7KB425899	2019	163,121.99	65,248.80	32,624.40	0.00
INTERNATIONAL 2014 - 63 PASS	2013	104,778.99	125,734.80	20,955.80	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	1,900.00

Budget Uses

Expenditure Budget	0002	1,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,900.00
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,122.84
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	18,122.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	136,877.16
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,141.91

Budget Uses

Expenditure Budget	0002	10,141.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,141.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,141.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,141.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,977.78

Budget Uses

Expenditure Budget	0002	20,977.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,191.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,191.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	714.22
District Tax Levy	1110	19,072.00
District Mills	999	2.06
Total Estimated Revenues to Fund Adopted Budget	0004	20,977.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	80,148.32

Budget Uses

Expenditure Budget	0002	80,148.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,148.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,148.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,148.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	90,375.60

Budget Uses

Expenditure Budget		0002	90,375.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,785.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,785.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,255.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	8,334.10	
District Tax Levy		1110	33,334.10
District Mills		999	3.59
Building Reserve Voted Mills		0134	2.69
Building Reserve Permissive Mills		0135	0.90
Total Estimated Revenues to Fund Adopted Budget		0004	90,375.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	0.00	25,000.00	25,000.00
Total						25,000.00

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34 Park

Submit ID: 1227-88908945

1227 Shields Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 146	N/A	10,575,616

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 34 Park	141	N/A	8,772,065
Non-located - 16 Gallatin	5	N/A	1,803,551

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Cleve Swandal

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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34 Park

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1227 Shields Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,297,613.31	165,989.41	10%	12.79%	0.00	778,702.61	518,910.70	49.07
10 Transportation	317,865.00	22,293.70	20%	7.01%	0.00	40,792.00	277,073.00	26.20
11 Bus Depreciation Reserve	51,115.19	0.00	N/A	0.00%	51,115.19	0.00	0.00	0.00
13 Tuition	30,000.00		N/A		15,200.17	0.00	14,799.83	1.40
14 Retirement	170,000.00	32,000.00	20%	18.82%	8,128.43	161,871.57		
17 Adult Education	10,000.00	0.00	35%	0.00%	1,840.01	0.00	8,159.99	0.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,454.26	0.00	N/A	0.00%	7,469.49	984.77	20,000.00	1.89
29 Flexibility	9.01	0.00	N/A	0.00%	9.01	0.00	0.00	0.00
61 Building Reserve	53,263.50	0.00	N/A	0.00%	23,878.55	11,384.95	18,000.00	1.70
Total of All Funds	1,958,320.27	220,283.11			107,640.85	993,735.90	856,943.52	81.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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Submit ID: 1227-88908945

1227 Shields Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHIELDS VALLEY K-6	107 *
M1	SHIELDS VALLEY 7-8	39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	505,626.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,423.24
D.	At Risk Student	(I-D)	2,377.72
E.	Indian Education For All	(I-E)	3,490.86
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	3,341.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,393.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,401.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,420.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	158
B.	BASE Budget Limit	(II-B)	1,040,406.89
C.	Maximum Budget Limit	(II-C)	1,295,884.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	253,502.38
E.	Adopted Budget	(II-E)	1,293,909.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,035,504.46
H.	Maximum Budget Limit	(II-H)	1,295,212.54
I.	Highest Budget Without a Vote	(II-I)	1,289,006.84
J.	Highest Budget	(II-J)	1,297,613.31
K.	Highest Voted Amount	(II-K)	8,606.47
L.	Amount Approved on Ballot by Voters	(II-L)	8,606.47
M.	Adopted Budget	(II-M)	1,297,613.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		129,761.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		36,228.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	36,228.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		165,989.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,297,613.31
1.	BASE Budget Limit	(V-A1)	1,035,504.46	
2.	Over-BASE Budget	(V-A2)	262,108.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		505,626.42
1.	Direct State Aid Paid By State	(V-B1)	505,626.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,423.24
D.	At Risk Student	(V-D)		2,377.72
E.	Indian Education For All	(V-E)		3,490.86
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		3,341.94
H.	Special Education Allowable Cost Payment	(V-H)		48,393.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,872.19
1.	Actual Non-Levy Revenue	(V-J1)	8,872.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		412,743.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	155,941.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	256,801.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,035,504.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		262,108.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		262,108.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.78
1.	District Property Tax Levy Mills	(V-U1)	24.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

34 Park

1227 Shields Valley Elem

Submit ID: 1227-88908945

01 General Fund

Adopted Budget	0001	1,297,613.31

Budget Uses

Expenditure Budget	0002	1,297,613.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	505,626.42
Quality Educator	3111	50,423.24
At Risk Student	3112	2,377.72
Indian Education For All	3113	3,490.86
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	48,393.44
Data For Achievement	3116	3,341.94
State - Guaranteed Tax Base Aid	3120	155,941.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,872.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	256,801.85		
Over-BASE Levy	1110(c)	262,108.85		
District Tax Levy			1110	518,910.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,297,613.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	317,865.00

Budget Uses

Expenditure Budget	0002	317,865.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,292.00
Contingency	0006	500.00
Over-Schedule	0011	277,073.00
Fund Balance for Budget	TFS48	22,293.70
Operating Reserve	0961	22,293.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,396.00
State - On-Schedule Transportation Reimbursement	3210	20,396.00
District Tax Levy	1110	277,073.00
District Mills	999	26.20
Total Estimated Revenues to Fund Adopted Budget	0004	317,865.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

Submit ID: 1227-88908945

1227 Shields Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	51,115.19

Budget Uses

Expenditure Budget	0002	51,115.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,115.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,115.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,115.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE Bus	2020	107,300.00	42,920.00	21,460.00	0.00
Total					0.00

Budget Report
FY 2024

34 Park

Submit ID: 1227-88908945

1227 Shields Valley Elem

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,200.17
Unreserved Fund Balance Reappropriated	0970	15,200.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,799.83
District Mills	999	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

1227 Shields Valley Elem

Submit ID: 1227-88908945

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,128.43
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	8,128.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,871.57
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park

Submit ID: 1227-88908945

1227 Shields Valley Elem

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,840.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,840.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,159.99
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,454.26

Budget Uses

Expenditure Budget	0002	28,454.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,469.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,469.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	984.77
District Tax Levy	1110	20,000.00
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	28,454.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.01

Budget Uses

Expenditure Budget	0002	9.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

1227 Shields Valley Elem

Submit ID: 1227-88908945

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

Submit ID: 1227-88908945

1227 Shields Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	53,263.50

Budget Uses

Expenditure Budget		0002	53,263.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	23,878.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	23,878.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,384.95
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	18,000.00
District Mills		999	1.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.70
Total Estimated Revenues to Fund Adopted Budget		0004	53,263.50

Budget Report
FY 2024

34 Park

1228 Shields Valley H S

Submit ID: 1228-15794771

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	54	8,772,065

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Cleve Swandal

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
34 Park
1228 Shields Valley H S

Submit ID: 1228-15794771

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	974,184.74	101,318.69	10%	10.40%	4,828.99	548,989.89	420,365.86	47.92
10 Transportation	136,572.00	11,587.86	20%	8.48%	0.00	34,608.00	101,964.00	11.62
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	30,000.00		N/A		9,441.55	0.00	20,558.45	2.34
14 Retirement	130,000.00	17,519.49	20%	13.48%	0.00	130,000.00		
17 Adult Education	10,000.00	0.00	35%	0.00%	2,951.73	0.00	7,048.27	0.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,267.78	0.00	N/A	0.00%	11,624.89	642.89	30,000.00	3.42
29 Flexibility	6.07	0.00	N/A	0.00%	6.07	0.00	0.00	0.00
61 Building Reserve	87,760.73	0.00	N/A	0.00%	66,490.73	10,420.00	10,850.00	1.24
Total of All Funds	1,410,791.32	130,426.04			95,343.96	724,660.78	590,786.58	67.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

34 Park

Submit ID: 1228-15794771

1228 Shields Valley H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHIELDS VALLEY HS 9-12 54 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	342,458.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,691.51
D.	At Risk Student	(I-D)	1,072.97
E.	Indian Education For All	(I-E)	1,291.14
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	1,236.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,324.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,724.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,378.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	664,654.74
C.	Maximum Budget Limit	(II-C)	826,835.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	305,481.59
E.	Adopted Budget	(II-E)	970,136.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	676,007.06
H.	Maximum Budget Limit	(II-H)	844,261.52
I.	Highest Budget Without a Vote	(II-I)	974,184.74
J.	Highest Budget	(II-J)	974,184.74
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	974,184.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,418.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,900.22
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,900.22	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,828.99
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,828.99	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,147.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		974,184.74
	1. BASE Budget Limit	(V-A1)	676,007.06	
	2. Over-BASE Budget	(V-A2)	298,177.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		342,458.99
	1. Direct State Aid Paid By State	(V-B1)	342,458.99	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,691.51
D.	At Risk Student	(V-D)		1,072.97
E.	Indian Education For All	(V-E)		1,291.14
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		1,236.06
H.	Special Education Allowable Cost Payment	(V-H)		22,324.07
I.	Remaining Fund Balance Available	(V-I)		4,828.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,879.61
	1. Actual Non-Levy Revenue	(V-J1)	8,879.61	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		266,753.72
	1. State - Guaranteed Tax Base Aid	(V-L1)	144,565.54	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	122,188.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		676,007.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		298,177.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		298,177.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.93
U.	Over-BASE Mills	(V-U)		33.99
1.	District Property Tax Levy Mills	(V-U1)	33.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

34 Park

1228 Shields Valley H S

Submit ID: 1228-15794771

01 General Fund

Adopted Budget	0001	974,184.74

Budget Uses

Expenditure Budget	0002	974,184.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,828.99
Direct State Aid	3110	342,458.99
Quality Educator	3111	26,691.51
At Risk Student	3112	1,072.97
Indian Education For All	3113	1,291.14
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	22,324.07
Data For Achievement	3116	1,236.06
State - Guaranteed Tax Base Aid	3120	144,565.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,879.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	122,188.18		
Over-BASE Levy	1110(c)	298,177.68		
District Tax Levy			1110	420,365.86
Total Estimated Revenues to Fund Adopted Budget			0004	974,184.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	136,572.00

Budget Uses

Expenditure Budget	0002	136,572.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,108.00
Contingency	0006	500.00
Over-Schedule	0011	101,964.00
Fund Balance for Budget	TFS48	11,587.86
Operating Reserve	0961	11,587.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,304.00
State - On-Schedule Transportation Reimbursement	3210	17,304.00
District Tax Levy	1110	101,964.00
District Mills	999	11.62
Total Estimated Revenues to Fund Adopted Budget	0004	136,572.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,441.55
Unreserved Fund Balance Reappropriated	0970	9,441.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,558.45
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
34 Park

1228 Shields Valley H S

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14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,519.49
Operating Reserve	0961	17,519.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	130,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,951.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,951.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,048.27
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,267.78

Budget Uses

Expenditure Budget	0002	42,267.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,624.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,624.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	642.89
District Tax Levy	1110	30,000.00
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	42,267.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.07

Budget Uses

Expenditure Budget	0002	6.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

34 Park

1228 Shields Valley H S

Submit ID: 1228-15794771

61 Building Reserve Fund

Adopted Budget		0001	87,760.73

Budget Uses

Expenditure Budget		0002	87,760.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,490.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,490.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,420.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,850.00	
District Tax Levy		1110	10,850.00
District Mills		999	1.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.24
Total Estimated Revenues to Fund Adopted Budget		0004	87,760.73

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 888	N/A	24,731,773

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,899,365.78	1,089,744.66	10%	15.79%	0.00	4,891,021.00	2,008,344.78	81.21
10 Transportation	501,653.56	100,330.71	20%	20.00%	69,724.11	72,944.74	358,984.71	14.52
11 Bus Depreciation Reserve	694,448.00	0.00	N/A	0.00%	591,948.00	2,500.00	100,000.00	4.04
13 Tuition	104,744.27		N/A		66,479.02	25,000.00	13,265.25	0.54
14 Retirement	1,119,485.67	223,897.13	20%	20.00%	127,297.89	992,187.78		
17 Adult Education	31,533.46	11,036.71	35%	35.00%	14,430.94	950.00	16,152.52	0.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	545,063.87	0.00	N/A	0.00%	209,855.12	310,208.75	25,000.00	1.01
29 Flexibility	1,368,617.60	0.00	N/A	0.00%	767,300.81	601,316.79	0.00	0.00
61 Building Reserve	1,301,039.57	0.00	N/A	0.00%	1,180,169.57	45,870.00	75,000.00	3.03
Total of All Funds	12,565,951.78	1,425,009.21			3,027,205.46	6,941,999.06	2,596,747.26	105.00

50 Debt Service **Tax Jurisdiction**								
745 SID	30,000.00	0.00	20-9-438	0.00%	25,191.58	0.00	4,808.42	0.19

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SIDNEY K-6	678 *
M1	SIDNEY 7-8	210 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,664,714.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	245,362.20
D.	At Risk Student	(I-D)	20,793.45
E.	Indian Education For All	(I-E)	21,232.08
F.	American Indian Achievement Gap	(I-F)	10,340.00
G.	Data For Achievement	(I-G)	20,326.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	278,559.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	49,623.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	917
B.	BASE Budget Limit	(II-B)	5,527,657.68
C.	Maximum Budget Limit	(II-C)	6,896,034.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,330,072.93
E.	Adopted Budget	(II-E)	6,896,034.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,477,101.80
H.	Maximum Budget Limit	(II-H)	6,836,503.57
I.	Highest Budget Without a Vote	(II-I)	6,899,365.78
J.	Highest Budget	(II-J)	6,899,365.78
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,899,365.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		689,936.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		399,808.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	399,808.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,089,744.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,899,365.78
1.	BASE Budget Limit	(V-A1)	5,477,101.80	
2.	Over-BASE Budget	(V-A2)	1,422,263.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,664,714.91
1.	Direct State Aid Paid By State	(V-B1)	2,664,714.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		245,362.20
D.	At Risk Student	(V-D)		20,793.45
E.	Indian Education For All	(V-E)		21,232.08
F.	American Indian Achievement Gap	(V-F)		10,340.00
G.	Data For Achievement	(V-G)		20,326.32
H.	Special Education Allowable Cost Payment	(V-H)		278,559.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		176,342.79
1.	Actual Non-Levy Revenue	(V-J1)	34,824.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	141,517.86	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,039,430.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,361,158.89	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	678,271.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,477,101.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		92,191.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	7,882.85	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	84,308.20	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,330,072.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,422,263.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		53.78
1.	District Property Tax Levy Mills	(V-U1)	53.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

01 General Fund

Adopted Budget	0001	6,899,365.78

Budget Uses

Expenditure Budget	0002	6,899,365.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,664,714.91
Quality Educator	3111	245,362.20
At Risk Student	3112	20,793.45
Indian Education For All	3113	21,232.08
American Indian Achievement Gap	3114	10,340.00
State Special Education Allowable Cost Payment to Districts	3115	278,559.31
Data For Achievement	3116	20,326.32
State - Guaranteed Tax Base Aid	3120	1,361,158.89

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	34,766.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	58.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	141,517.86
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	84,308.20
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,882.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	678,271.85		
Over-BASE Levy	1110(c)	1,330,072.93		
District Tax Levy			1110	2,008,344.78
Total Estimated Revenues to Fund Adopted Budget			0004	6,899,365.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	501,653.56

Budget Uses

Expenditure Budget	0002	501,653.56
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,586.13
Contingency	0006	5,958.61
Over-Schedule	0011	436,108.82
Fund Balance for Budget	TFS48	170,054.82
Operating Reserve	0961	100,330.71
Unreserved Fund Balance Reappropriated	0970	69,724.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	6,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,772.37
State - On-Schedule Transportation Reimbursement	3210	32,772.37
District Tax Levy	1110	358,984.71
District Mills	999	14.52
Total Estimated Revenues to Fund Adopted Budget	0004	501,653.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	694,448.00

Budget Uses

Expenditure Budget	0002	694,448.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	591,948.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	591,948.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	4.04
Total Estimated Revenues to Fund Adopted Budget	0004	694,448.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUE BIRD VISION W/ARMS	2023	100,275.00	0.00	20,055.00	0.00
2022 BLUEBIRD ACTIVITIY BUS WITH LIFT	2022	139,125.00	0.00	27,825.00	0.00
2022 Blue Bird BBCV 77	2021	71,010.00	0.00	14,202.00	0.00
2022 Blue Bird BBCV 83	2021	71,355.00	0.00	14,271.00	0.00
2009 TURTLETOP	2018	28,125.30	16,875.12	5,625.06	5,625.06
2017 BLUEBIRD BBCV	2018	29,960.00	11,984.00	5,992.00	0.00
2017 BLUEBIRD BBCV #2	2018	32,260.00	12,904.00	6,452.00	0.00
2019 BLUEBIRD VISION	2018	70,350.00	28,140.00	14,070.00	0.00
2015 MCI D4005 COACH	2016	161,935.80	91,149.76	32,387.16	32,387.16
2016 BLUE BIRD BBCV	2016	61,333.33	24,532.67	12,266.67	8,254.44
2016 BLUEBIRD BBCV	2016	63,000.00	25,200.00	12,600.00	0.00
2013 Chevy Exp Microbird	2014	38,080.00	30,464.00	7,616.00	0.00
2009 MCI TRANSIT BUS	2010	268,666.68	265,609.96	53,733.34	53,733.34
2009 BLUEBIRD ALL AMERICAN	2009	66,500.00	99,750.00	N/A	NA
Total					100,000.00

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

13 Tuition Fund

Adopted Budget	0001	104,744.27

Budget Uses

Expenditure Budget	0002	104,744.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,479.02
Unreserved Fund Balance Reappropriated	0970	66,479.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	25,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,265.25
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	104,744.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

14 Retirement Fund

Adopted Budget	0001	1,119,485.67

Budget Uses

Expenditure Budget	0002	1,119,485.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	351,195.02
Operating Reserve	0961	223,897.13
Unreserved Fund Balance Reappropriated	0970	127,297.89

Estimated Funding Sources

Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	982,187.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,119,485.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

17 Adult Education Fund

Adopted Budget	0001	31,533.46

Budget Uses

Expenditure Budget	0002	31,533.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,467.65
Operating Reserve	0961	11,036.71
Unreserved Fund Balance Reappropriated	0970	14,430.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	900.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,152.52
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	31,533.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	545,063.87

Budget Uses

Expenditure Budget	0002	545,063.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	209,855.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,855.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	300,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,208.75
District Tax Levy	1110	25,000.00
District Mills	999	1.01
Total Estimated Revenues to Fund Adopted Budget	0004	545,063.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

29 Flexibility Fund

Adopted Budget	0001	1,368,617.60

Budget Uses

Expenditure Budget	0002	1,368,617.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	767,300.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	767,300.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	581,316.79
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,368,617.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

50 Debt Service Fund

745 SID

Taxable Value		24,731,773.00
Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,191.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,191.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,808.42
Jurisdiction Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
Elementary	30,000.00
Total SID Requirements	30,000.00
Total Debt Service Requirements 0002	30,000.00

Budget Report
FY 2024

42 Richland

0745 Sidney Elem

Submit ID: 0745-85008579

61 Building Reserve Fund

Adopted Budget		0001	1,301,039.57

Budget Uses

Expenditure Budget		0002	1,301,039.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,180,169.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,180,169.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,870.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	75,000.00	
District Tax Levy		1110	75,000.00
District Mills		999	3.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.03
Total Estimated Revenues to Fund Adopted Budget		0004	1,301,039.57

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	407	37,709,918

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,819,451.63	593,436.12	10%	15.54%	0.00	2,811,763.49	1,007,688.14	26.71
10 Transportation	306,704.85	61,340.97	20%	20.00%	44,846.81	34,590.60	227,267.44	6.03
11 Bus Depreciation Reserve	804,766.71	0.00	N/A	0.00%	702,266.71	2,500.00	100,000.00	2.65
13 Tuition	89,402.16		N/A		63,546.96	10,000.00	15,855.20	0.42
14 Retirement	760,765.98	152,153.20	20%	20.00%	167,139.61	593,626.37		
17 Adult Education	32,930.28	11,525.60	35%	35.00%	7,746.23	1,050.00	24,134.05	0.64
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	542,137.02	0.00	N/A	0.00%	302,216.13	209,920.89	30,000.00	0.80
29 Flexibility	5,390,085.92	0.00	N/A	0.00%	3,320,186.86	2,069,899.06	0.00	0.00
61 Building Reserve	1,072,120.14	0.00	N/A	0.00%	992,518.22	36,601.92	43,000.00	1.14
Total of All Funds	12,818,364.69	818,455.89			5,600,467.53	5,769,952.33	1,447,944.83	38.39

50 Debt Service **Tax Jurisdiction**								
1 SID	17,000.00	0.00	20-9-438	0.00%	151,167.14	0.00	0.00	0.00

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIDNEY HS 9-12 407 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,561,394.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	132,227.28
D.	At Risk Student	(I-D)	5,525.03
E.	Indian Education For All	(I-E)	9,731.37
F.	American Indian Achievement Gap	(I-F)	4,700.00
G.	Data For Achievement	(I-G)	9,316.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,449.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	38,459.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	412
B.	BASE Budget Limit	(II-B)	3,011,826.98
C.	Maximum Budget Limit	(II-C)	3,747,716.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	563,931.59
E.	Adopted Budget	(II-E)	3,747,716.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,071,371.36
H.	Maximum Budget Limit	(II-H)	3,819,451.63
I.	Highest Budget Without a Vote	(II-I)	3,819,451.63
J.	Highest Budget	(II-J)	3,819,451.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,819,451.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		381,945.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		211,490.96
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	211,490.96	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		593,436.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,819,451.63
1.	BASE Budget Limit	(V-A1)	3,071,371.36	
2.	Over-BASE Budget	(V-A2)	748,080.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,561,394.47
1.	Direct State Aid Paid By State	(V-B1)	1,561,394.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		132,227.28
D.	At Risk Student	(V-D)		5,525.03
E.	Indian Education For All	(V-E)		9,731.37
F.	American Indian Achievement Gap	(V-F)		4,700.00
G.	Data For Achievement	(V-G)		9,316.23
H.	Special Education Allowable Cost Payment	(V-H)		82,449.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		369,992.98
1.	Actual Non-Levy Revenue	(V-J1)	29,261.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	340,731.55	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		896,034.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	452,277.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	443,756.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,071,371.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		184,148.68
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	5,600.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	178,548.68	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		563,931.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		748,080.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.76
U.	Over-BASE Mills	(V-U)		14.95
1.	District Property Tax Levy Mills	(V-U1)	14.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

01 General Fund

Adopted Budget	0001	3,819,451.63

Budget Uses

Expenditure Budget	0002	3,819,451.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,561,394.47
Quality Educator	3111	132,227.28
At Risk Student	3112	5,525.03
Indian Education For All	3113	9,731.37
American Indian Achievement Gap	3114	4,700.00
State Special Education Allowable Cost Payment to Districts	3115	82,449.61
Data For Achievement	3116	9,316.23
State - Guaranteed Tax Base Aid	3120	452,277.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,164.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,097.13
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	340,731.55
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	178,548.68
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	5,600.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	443,756.55		
Over-BASE Levy	1110(c)	563,931.59		
District Tax Levy			1110	1,007,688.14
Total Estimated Revenues to Fund Adopted Budget			0004	3,819,451.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	306,704.85

Budget Uses

Expenditure Budget	0002	306,704.85
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,536.91
Contingency	0006	2,553.69
Over-Schedule	0011	278,614.25
Fund Balance for Budget	TFS48	106,187.78
Operating Reserve	0961	61,340.97
Unreserved Fund Balance Reappropriated	0970	44,846.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	5,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,045.30
State - On-Schedule Transportation Reimbursement	3210	14,045.30
District Tax Levy	1110	227,267.44
District Mills	999	6.03
Total Estimated Revenues to Fund Adopted Budget	0004	306,704.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	804,766.71

Budget Uses

Expenditure Budget	0002	804,766.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	702,266.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	702,266.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	804,766.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUE BIRD VISION W/ ARMS	2023	42,975.00	0.00	8,595.00	0.00
2022 Blue Bird BBCV 83	2022	35,145.00	0.00	7,029.00	0.00
2022 BLUEBIRD ACTIVITY BUS W/LIFT	2022	59,625.00	0.00	11,925.00	0.00
2022 Blue Bird BBCV 77	2021	34,980.00	0.00	6,996.00	0.00
2009 TURTLETOP C5500	2018	12,053.70	9,642.22	2,410.74	2,410.74
2013 Chevy Microbird	2018	50,660.00	40,528.00	10,132.00	10,132.00
2017 BLUEBIRD RT BUS	2018	12,840.00	5,136.00	2,568.00	0.00
2017 BLUEBIRD RT BUS #2	2018	16,140.00	6,456.00	3,228.00	0.00
2019 BLUEBIRD VISION	2018	30,150.00	6,030.00	6,030.00	0.00
2015 MCI D4005 COACH	2016	377,850.20	210,096.68	75,570.04	60,590.60
2016 Blue bird BBCV	2016	30,666.67	18,357.55	6,133.33	0.00
2016 Bluebird BBCV	2016	31,500.00	12,600.00	6,300.00	0.00
2009 MCI TRANSIT BUS	2010	134,333.32	107,466.64	26,866.66	26,866.66
2009 BLUEBIRD ALL AMERICAN	2009	28,500.00	42,750.00	N/A	NA
Total					100,000.00

13 Tuition Fund

Adopted Budget	0001	89,402.16

Budget Uses

Expenditure Budget	0002	89,402.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,546.96
Unreserved Fund Balance Reappropriated	0970	63,546.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,855.20
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	89,402.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

14 Retirement Fund

Adopted Budget	0001	760,765.98

Budget Uses

Expenditure Budget	0002	760,765.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	319,292.81
Operating Reserve	0961	152,153.20
Unreserved Fund Balance Reappropriated	0970	167,139.61

Estimated Funding Sources

Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	583,626.37
Total Estimated Revenues to Fund Adopted Budget	0004	760,765.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	32,930.28

Budget Uses

Expenditure Budget	0002	32,930.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,271.83
Operating Reserve	0961	11,525.60
Unreserved Fund Balance Reappropriated	0970	7,746.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,134.05
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	32,930.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	542,137.02

Budget Uses

Expenditure Budget	0002	542,137.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	302,216.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	302,216.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,920.89
District Tax Levy	1110	30,000.00
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	542,137.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,390,085.92

Budget Uses

Expenditure Budget	0002	5,390,085.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,320,186.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,320,186.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,983,837.83
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	36,061.23
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,390,085.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

50 Debt Service Fund

1 SID

Taxable Value		37,709,918.00
Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	151,167.14
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,167.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	134,167.14

SIDs

Issue Type		Amount
High School		17,000.00
Total SID Requirements		17,000.00
Total Debt Service Requirements	0002	17,000.00

Budget Report
FY 2024

42 Richland

0746 Sidney H S

Submit ID: 0746-59559439

61 Building Reserve Fund

Adopted Budget		0001	1,072,120.14

Budget Uses

Expenditure Budget		0002	1,072,120.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	992,518.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	992,518.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	20,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,601.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	43,000.00	
District Tax Levy		1110	43,000.00
District Mills		999	1.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.14
Total Estimated Revenues to Fund Adopted Budget		0004	1,072,120.14

Budget Report
FY 2024

07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	115	6,941,015

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,361,868.48	134,810.63	10%	9.90%	0.00	980,834.27	381,034.21	54.88
10 Transportation	305,000.00	60,886.43	20%	19.96%	0.00	79,447.17	225,552.83	32.50
11 Bus Depreciation Reserve	181,323.67	0.00	N/A	0.00%	141,698.67	0.00	39,625.00	5.71
13 Tuition	170,000.00		N/A		4,993.91	0.00	165,006.09	23.77
14 Retirement	240,000.00	48,000.00	20%	20.00%	20,459.83	219,540.17		
17 Adult Education	22,000.00	0.00	35%	0.00%	12,751.44	0.00	9,248.56	1.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,355.19	0.00	N/A	0.00%	317.49	1,037.70	0.00	0.00
29 Flexibility	31,213.29	0.00	N/A	0.00%	31,213.29	0.00	0.00	0.00
61 Building Reserve	57,251.97	0.00	N/A	0.00%	29,711.98	21,244.80	6,295.19	0.91
Total of All Funds	2,370,012.60	243,697.06			241,146.61	1,302,104.11	826,761.88	119.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIMMS HS 9-12 115 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	555,087.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,543.90
D.	At Risk Student	(I-D)	3,338.24
E.	Indian Education For All	(I-E)	2,749.65
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	2,632.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,848.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,397.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,513.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	114
B.	BASE Budget Limit	(II-B)	1,057,090.71
C.	Maximum Budget Limit	(II-C)	1,309,994.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	274,855.39
E.	Adopted Budget	(II-E)	1,331,946.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,091,160.13
H.	Maximum Budget Limit	(II-H)	1,361,868.48
I.	Highest Budget Without a Vote	(II-I)	1,361,868.48
J.	Highest Budget	(II-J)	1,361,868.48
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,361,868.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		134,810.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		134,810.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,361,868.48
1.	BASE Budget Limit	(V-A1)	1,091,160.13	
2.	Over-BASE Budget	(V-A2)	270,708.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		555,087.06
1.	Direct State Aid Paid By State	(V-B1)	555,087.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,543.90
D.	At Risk Student	(V-D)		3,338.24
E.	Indian Education For All	(V-E)		2,749.65
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		2,632.35
H.	Special Education Allowable Cost Payment	(V-H)		31,848.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,303.21
1.	Actual Non-Levy Revenue	(V-J1)	1,303.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		451,952.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	341,626.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,325.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,091,160.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,708.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,708.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.88
U.	Over-BASE Mills	(V-U)		39.00
1.	District Property Tax Levy Mills	(V-U1)	39.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

01 General Fund

Adopted Budget	0001	1,361,868.48

Budget Uses

Expenditure Budget	0002	1,361,868.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	555,087.06
Quality Educator	3111	41,543.90
At Risk Student	3112	3,338.24
Indian Education For All	3113	2,749.65
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	31,848.42
Data For Achievement	3116	2,632.35
State - Guaranteed Tax Base Aid	3120	341,626.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,303.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,325.86		
Over-BASE Levy	1110(c)	270,708.35		
District Tax Levy			1110	381,034.21
Total Estimated Revenues to Fund Adopted Budget			0004	1,361,868.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,224.70
Contingency	0006	7,222.47
Over-Schedule	0011	225,552.83
Fund Balance for Budget	TFS48	60,886.43
Operating Reserve	0961	60,886.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,723.58
State - On-Schedule Transportation Reimbursement	3210	39,723.59
District Tax Levy	1110	225,552.83
District Mills	999	32.50
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	181,323.67

Budget Uses

Expenditure Budget	0002	181,323.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,698.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,698.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,625.00
District Mills	999	5.71
Total Estimated Revenues to Fund Adopted Budget	0004	181,323.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	145,824.00	87,494.40	29,164.80	29,164.80
2018 Thomas CHA	2017	52,301.00	62,761.20	10,460.20	10,460.20
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	39,203.00	58,804.50	N/A	NA
Bus Radios, portable radios, base station	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	140,000.00	210,000.00	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	53,224.00	79,836.00	N/A	NA
2008 THOMAS INTL #06-3 6370	2007	50,441.95	75,662.93	N/A	NA
06 THOMAS #5-03 6246	2006	32,233.25	48,349.88	N/A	NA
2003 Bluebird	2003	39,674.34	59,511.51	N/A	NA
Total					39,625.00

Budget Report
FY 2024
07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

13 Tuition Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,993.91
Unreserved Fund Balance Reappropriated	0970	4,993.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	165,006.09
District Mills	999	23.77
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,459.83
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	20,459.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,540.17
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

17 Adult Education Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,751.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,751.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,248.56
District Mills	999	1.33
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,355.19

Budget Uses

Expenditure Budget	0002	1,355.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	317.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	317.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,037.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,355.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

29 Flexibility Fund

Adopted Budget	0001	31,213.29

Budget Uses

Expenditure Budget	0002	31,213.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,213.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,213.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,213.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0118 Simms H S

Submit ID: 0118-02223105

61 Building Reserve Fund

Adopted Budget		0001	57,251.97

Budget Uses

Expenditure Budget		0002	57,251.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,711.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,711.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,244.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,295.19	
District Tax Levy		1110	6,295.19
District Mills		999	0.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.91
Total Estimated Revenues to Fund Adopted Budget		0004	57,251.97

Budget Report
FY 2024

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-70118464

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 227	N/A	5,919,311

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacy Bradford

(Signature) (Date)

Chairperson, School Trustees: Heidi Burkhalter

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-70118464

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,641,646.30	153,623.15	10%	9.36%	0.00	1,363,946.15	277,700.15	46.90
10 Transportation	37,319.17	57.99	20%	0.16%	0.00	1,331.02	35,988.15	6.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	136,495.01		N/A		0.00	0.00	136,495.01	23.06
14 Retirement	265,630.56	53,126.11	20%	20.00%	28,667.41	236,963.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,547.33	0.00	N/A	0.00%	93.12	1,454.21	0.00	0.00
29 Flexibility	1,902.02	0.00	N/A	0.00%	1,902.02	0.00	0.00	0.00
61 Building Reserve	172,970.90	0.00	N/A	0.00%	133,110.90	25,943.00	13,917.00	2.35
Total of All Funds	2,257,511.29	206,807.25			163,773.45	1,629,637.53	464,100.31	78.39

50 Debt Service **Tax Jurisdiction**								
Smith Valley	104,900.00	58,740.47	20-9-438	56.00%	0.00	0.00	104,900.00	17.72

Budget Report
FY 2024

15 Flathead

Submit ID: 0324-70118464

0324 Smith Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SMITH VALLEY K-6	174 *
M1	SMITH VALLEY 7-8	53 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	737,085.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,971.00
D.	At Risk Student	(I-D)	8,666.31
E.	Indian Education For All	(I-E)	5,427.57
F.	American Indian Achievement Gap	(I-F)	2,820.00
G.	Data For Achievement	(I-G)	5,196.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	83,766.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,513.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,199.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	226
B.	BASE Budget Limit	(II-B)	1,481,086.47
C.	Maximum Budget Limit	(II-C)	1,847,903.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,518.04
E.	Adopted Budget	(II-E)	1,593,604.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,529,128.26
H.	Maximum Budget Limit	(II-H)	1,916,088.41
I.	Highest Budget Without a Vote	(II-I)	1,641,646.30
J.	Highest Budget	(II-J)	1,916,088.41
K.	Highest Voted Amount	(II-K)	274,442.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,641,646.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		153,623.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		153,623.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,641,646.30
1.	BASE Budget Limit	(V-A1)	1,529,128.26	
2.	Over-BASE Budget	(V-A2)	112,518.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		737,085.93
1.	Direct State Aid Paid By State	(V-B1)	737,085.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,971.00
D.	At Risk Student	(V-D)		8,666.31
E.	Indian Education For All	(V-E)		5,427.57
F.	American Indian Achievement Gap	(V-F)		2,820.00
G.	Data For Achievement	(V-G)		5,196.03
H.	Special Education Allowable Cost Payment	(V-H)		83,766.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,223.15
1.	Actual Non-Levy Revenue	(V-J1)	3,223.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		616,972.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	451,790.11	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	165,182.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,529,128.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,518.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,518.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.01
1.	District Property Tax Levy Mills	(V-U1)	19.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0324 Smith Valley Elem

Submit ID: 0324-70118464

01 General Fund

Adopted Budget	0001	1,641,646.30

Budget Uses

Expenditure Budget	0002	1,641,646.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	737,085.93
Quality Educator	3111	65,971.00
At Risk Student	3112	8,666.31
Indian Education For All	3113	5,427.57
American Indian Achievement Gap	3114	2,820.00
State Special Education Allowable Cost Payment to Districts	3115	83,766.05
Data For Achievement	3116	5,196.03
State - Guaranteed Tax Base Aid	3120	451,790.11

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,223.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	165,182.11		
Over-BASE Levy	1110(c)	112,518.04		
District Tax Levy			1110	277,700.15
Total Estimated Revenues to Fund Adopted Budget			0004	1,641,646.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	37,319.17

Budget Uses

Expenditure Budget	0002	37,319.17
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,210.02
Contingency	0006	121.00
Over-Schedule	0011	35,988.15
Fund Balance for Budget	TFS48	57.99
Operating Reserve	0961	57.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	665.51
State - On-Schedule Transportation Reimbursement	3210	665.51
District Tax Levy	1110	35,988.15
District Mills	999	6.08
Total Estimated Revenues to Fund Adopted Budget	0004	37,319.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	136,495.01

Budget Uses

Expenditure Budget	0002	136,495.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	136,495.01
District Mills	999	23.06
Total Estimated Revenues to Fund Adopted Budget	0004	136,495.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	265,630.56

Budget Uses

Expenditure Budget	0002	265,630.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,793.52
Operating Reserve	0961	53,126.11
Unreserved Fund Balance Reappropriated	0970	28,667.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	236,963.15
Total Estimated Revenues to Fund Adopted Budget	0004	265,630.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,547.33

Budget Uses

Expenditure Budget	0002	1,547.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,454.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,547.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	1,902.02

Budget Uses

Expenditure Budget	0002	1,902.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,902.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,902.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,902.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0324-70118464

50 Debt Service Fund

Smith Valley

Taxable Value		5,919,311.00
Adopted Budget	0001	104,900.00

Budget Uses

Expenditure Budget	0002	104,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,740.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	58,740.47
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	104,900.00
Jurisdiction Mills	999	17.72
Total Estimated Revenues to Fund Adopted Budget	0004	104,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	10/26/2004	06/30/2024	1,350,000.00	0.00	100,000.00	4,500.00	400.00
Total Bond Requirements							104,900.00
Total Debt Service Requirements						0002	104,900.00

Budget Report
FY 2024
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61 Building Reserve Fund

Adopted Budget		0001	172,970.90

Budget Uses

Expenditure Budget		0002	172,970.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	133,110.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	133,110.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,943.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,917.00	
District Tax Levy		1110	13,917.00
District Mills		999	2.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.35
Total Estimated Revenues to Fund Adopted Budget		0004	172,970.90

Budget Report
FY 2024

15 Flathead

0327 Somers Elem

Submit ID: 0327-31943550

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 584	N/A	41,136,753

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dennice Taylor

(Signature) (Date)

Chairperson, School Trustees: Jesica Swanson

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
15 Flathead
0327 Somers Elem

Submit ID: 0327-31943550

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,060,430.62	383,741.61	10%	9.45%	0.00	2,621,754.63	1,438,675.99	34.97
10 Transportation	632,998.22	18,940.35	20%	2.99%	0.00	122,591.32	510,406.90	12.41
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	112,085.36		N/A		45,166.33	0.00	66,919.03	1.63
14 Retirement	580,000.00	116,000.00	20%	20.00%	159,419.32	420,580.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,713.31	0.00	N/A	0.00%	14,364.04	3,401.27	9,948.00	0.24
29 Flexibility	10,795.43	0.00	N/A	0.00%	10,795.43	0.00	0.00	0.00
61 Building Reserve	228,584.98	0.00	N/A	0.00%	148,464.98	11,589.11	68,530.89	1.67
Total of All Funds	5,652,607.92	518,681.96			378,210.10	3,179,917.01	2,094,480.81	50.92

50 Debt Service Tax Jurisdiction								
EL 2018	1,190,543.69	0.00	20-9-438	0.00%	0.00	0.00	1,190,543.69	28.94

Budget Report
FY 2024

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0327 Somers Elem

Submit ID: 0327-31943550

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SOMERS K-6	438	*
M1	SOMERS 7-8	146	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,785,255.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	196,486.60
D.	At Risk Student	(I-D)	18,118.77
E.	Indian Education For All	(I-E)	13,963.44
F.	American Indian Achievement Gap	(I-F)	1,645.00
G.	Data For Achievement	(I-G)	13,367.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	89,988.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,606.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,254.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	592
B.	BASE Budget Limit	(II-B)	3,562,721.64
C.	Maximum Budget Limit	(II-C)	4,433,065.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	483,933.53
E.	Adopted Budget	(II-E)	4,046,655.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,576,497.09
H.	Maximum Budget Limit	(II-H)	4,447,026.35
I.	Highest Budget Without a Vote	(II-I)	4,060,430.62
J.	Highest Budget	(II-J)	4,447,026.35
K.	Highest Voted Amount	(II-K)	386,595.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,060,430.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		383,741.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		383,741.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,060,430.62
1.	BASE Budget Limit	(V-A1)	3,576,497.09	
2.	Over-BASE Budget	(V-A2)	483,933.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,785,255.82
1.	Direct State Aid Paid By State	(V-B1)	1,785,255.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		196,486.60
D.	At Risk Student	(V-D)		18,118.77
E.	Indian Education For All	(V-E)		13,963.44
F.	American Indian Achievement Gap	(V-F)		1,645.00
G.	Data For Achievement	(V-G)		13,367.76
H.	Special Education Allowable Cost Payment	(V-H)		89,988.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,623.16
1.	Actual Non-Levy Revenue	(V-J1)	9,623.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,448,047.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	493,305.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	954,742.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,576,497.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		483,933.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		483,933.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.76
1.	District Property Tax Levy Mills	(V-U1)	11.76	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0327 Somers Elem

Submit ID: 0327-31943550

01 General Fund

Adopted Budget	0001	4,060,430.62

Budget Uses

Expenditure Budget	0002	4,060,430.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,785,255.82
Quality Educator	3111	196,486.60
At Risk Student	3112	18,118.77
Indian Education For All	3113	13,963.44
American Indian Achievement Gap	3114	1,645.00
State Special Education Allowable Cost Payment to Districts	3115	89,988.74
Data For Achievement	3116	13,367.76
State - Guaranteed Tax Base Aid	3120	493,305.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,623.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	954,742.46		
Over-BASE Levy	1110(c)	483,933.53		
District Tax Levy			1110	1,438,675.99
Total Estimated Revenues to Fund Adopted Budget			0004	4,060,430.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	632,998.22

Budget Uses

Expenditure Budget	0002	632,998.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	111,446.65
Contingency	0006	11,144.67
Over-Schedule	0011	510,406.90
Fund Balance for Budget	TFS48	18,940.35
Operating Reserve	0961	18,940.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	61,295.66
State - On-Schedule Transportation Reimbursement	3210	61,295.66
District Tax Levy	1110	510,406.90
District Mills	999	12.41
Total Estimated Revenues to Fund Adopted Budget	0004	632,998.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	112,085.36

Budget Uses

Expenditure Budget	0002	112,085.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,166.33
Unreserved Fund Balance Reappropriated	0970	45,166.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,919.03
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	112,085.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0327 Somers Elem

Submit ID: 0327-31943550

14 Retirement Fund

Adopted Budget	0001	580,000.00

Budget Uses

Expenditure Budget	0002	580,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	275,419.32
Operating Reserve	0961	116,000.00
Unreserved Fund Balance Reappropriated	0970	159,419.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	420,580.68
Total Estimated Revenues to Fund Adopted Budget	0004	580,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,713.31

Budget Uses

Expenditure Budget	0002	27,713.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,364.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,364.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,401.27
District Tax Levy	1110	9,948.00
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	27,713.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,795.43

Budget Uses

Expenditure Budget	0002	10,795.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,795.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,795.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,795.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0327 Somers Elem

Submit ID: 0327-31943550

50 Debt Service Fund
EL 2018

Taxable Value		41,136,753.00
Adopted Budget	0001	1,190,543.69

Budget Uses

Expenditure Budget	0002	1,169,568.76
Add To Fund Balance	0003	20,974.93
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-20,974.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,190,543.69
Jurisdiction Mills	999	28.94
Total Estimated Revenues to Fund Adopted Budget	0004	1,190,543.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	01/13/2018	06/30/2038	15,800,000.00	12,290,000.00	645,000.00	524,068.76	500.00
Total Bond Requirements							1,169,568.76
Total Debt Service Requirements						0002	1,169,568.76

Budget Report
FY 2024
15 Flathead

Submit ID: 0327-31943550

0327 Somers Elem

61 Building Reserve Fund

Adopted Budget		0001	228,584.98

Budget Uses

Expenditure Budget		0002	228,584.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	148,464.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	148,464.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,589.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	68,530.89	
District Tax Levy		1110	68,530.89
District Mills		999	1.67
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.67
Total Estimated Revenues to Fund Adopted Budget		0004	228,584.98

Budget Report
FY 2024

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-94386194

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	6	N/A	274,656

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: CeeCee Kolka

(Signature) (Date)

Chairperson, School Trustees: Justin Madsen

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-94386194

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	76,884.32	10,034.63	10%	13.05%	14,343.00	58,017.15	4,524.17	16.48
10 Transportation	783.00	0.00	20%	0.00%	0.00	783.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	6,000.00	542.64	20%	9.04%	0.00	6,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	272.47	0.00	N/A	0.00%	199.35	73.12	0.00	0.00
29 Flexibility	500.00	0.00	N/A	0.00%	500.00	0.00	0.00	0.00
61 Building Reserve	12,000.00	0.00	N/A	0.00%	12,000.00	0.00	0.00	0.00
Total of All Funds	96,439.79	10,577.27			27,042.35	64,873.27	4,524.17	16.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-94386194

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SOUTH STACEY K-8 6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	42,009.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	143.46
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	137.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	925.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	308.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	833.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	78,356.14
C.	Maximum Budget Limit	(II-C)	97,085.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	78,356.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	76,884.32
H.	Maximum Budget Limit	(II-H)	96,112.31
I.	Highest Budget Without a Vote	(II-I)	76,884.32
J.	Highest Budget	(II-J)	96,112.31
K.	Highest Voted Amount	(II-K)	19,227.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	76,884.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		34.63
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	34.63	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,343.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,343.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,377.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		76,884.32
1.	BASE Budget Limit	(V-A1)	76,884.32	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		42,009.51
1.	Direct State Aid Paid By State	(V-B1)	42,009.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		143.46
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		137.34
H.	Special Education Allowable Cost Payment	(V-H)		925.26
I.	Remaining Fund Balance Available	(V-I)		14,343.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,073.74
1.	Actual Non-Levy Revenue	(V-J1)	1,073.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		18,252.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	13,727.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,524.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		76,884.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	76,884.32

Budget Uses

Expenditure Budget	0002	76,884.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,343.00
Direct State Aid	3110	42,009.51
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	143.46
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	925.26
Data For Achievement	3116	137.34
State - Guaranteed Tax Base Aid	3120	13,727.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	158.92
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	914.82
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,524.17		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,524.17
Total Estimated Revenues to Fund Adopted Budget			0004	76,884.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	783.00

Budget Uses

Expenditure Budget	0002	783.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	783.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	391.50
State - On-Schedule Transportation Reimbursement	3210	391.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	783.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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38 Powder River

0709 South Stacey Elem

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14 Retirement Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	542.64
Operating Reserve	0961	542.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	272.47

Budget Uses

Expenditure Budget	0002	272.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	73.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	272.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	500.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	500.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	12,000.00

Budget Uses

Expenditure Budget		0002	12,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	12,000.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	12,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	12,000.00

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0288 Spring Creek Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5	N/A	102,457

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kathy Walter

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	74,796.56	10,000.00	10%	13.37%	256.36	71,523.35	3,016.85	29.41
10 Transportation	37.59	0.00	20%	0.00%	37.59	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	5,208.19	6,791.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,259.09	0.00	N/A	0.00%	1,187.96	71.13	0.00	0.00
29 Flexibility	4.85	0.00	N/A	0.00%	4.85	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	88,098.09	12,400.00			6,694.95	78,386.29	3,016.85	29.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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0288 Spring Creek Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	39,272.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	119.55
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	114.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	462.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	154.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	949.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	73,425.03
C.	Maximum Budget Limit	(II-C)	91,194.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	73,425.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	74,796.56
H.	Maximum Budget Limit	(II-H)	92,738.46
I.	Highest Budget Without a Vote	(II-I)	74,796.56
J.	Highest Budget	(II-J)	92,738.46
K.	Highest Voted Amount	(II-K)	17,941.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	74,796.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		256.36
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	256.36	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,256.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		74,796.56
1.	BASE Budget Limit	(V-A1)	74,796.56	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		39,272.97
1.	Direct State Aid Paid By State	(V-B1)	39,272.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		119.55
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		114.45
H.	Special Education Allowable Cost Payment	(V-H)		462.63
I.	Remaining Fund Balance Available	(V-I)		256.36
J.	Non-Levy Revenue and Funding Sources	(V-J)		77.66
1.	Actual Non-Levy Revenue	(V-J1)	77.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,926.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,910.09	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,016.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		74,796.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	74,796.56

Budget Uses

Expenditure Budget	0002	74,796.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	256.36
Direct State Aid	3110	39,272.97
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	119.55
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	462.63
Data For Achievement	3116	114.45
State - Guaranteed Tax Base Aid	3120	27,910.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	77.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	3,016.85	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	3,016.85
Total Estimated Revenues to Fund Adopted Budget		0004	74,796.56
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	37.59

Budget Uses

Expenditure Budget	0002	37.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	37.59
Fund Balance for Budget	TFS48	37.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,608.19
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	5,208.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,791.81
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

28 Technology Fund

Adopted Budget	0001	1,259.09

Budget Uses

Expenditure Budget	0002	1,259.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,187.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,187.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	71.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,259.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

29 Flexibility Fund

Adopted Budget	0001	4.85

Budget Uses

Expenditure Budget	0002	4.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0288-73549946

0288 Spring Creek Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-08371916

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	3,962,442

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Todd Enders

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-08371916

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	91,751.55	10,000.00	10%	10.90%	16,267.23	68,143.39	7,340.93	1.85
10 Transportation	25,000.00	5,000.00	20%	20.00%	6,187.50	18,812.50	0.00	0.00
11 Bus Depreciation Reserve	80,375.59	0.00	N/A	0.00%	68,015.59	6,134.00	6,226.00	1.57
13 Tuition	8,347.97		N/A		8,347.97	0.00	0.00	0.00
14 Retirement	10,000.00	0.00	20%	0.00%	3,927.25	6,072.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,103.56	0.00	N/A	0.00%	2,016.30	87.26	0.00	0.00
29 Flexibility	75,711.46	0.00	N/A	0.00%	75,711.46	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	293,290.13	15,000.00			180,473.30	99,249.90	13,566.93	3.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-08371916

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,233.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	411.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	89,596.97
C.	Maximum Budget Limit	(II-C)	110,852.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	89,596.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	91,751.55
H.	Maximum Budget Limit	(II-H)	113,572.14
I.	Highest Budget Without a Vote	(II-I)	91,751.55
J.	Highest Budget	(II-J)	113,572.14
K.	Highest Voted Amount	(II-K)	21,820.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	91,751.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,267.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,267.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,267.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		91,751.55
1.	BASE Budget Limit	(V-A1)	91,751.55	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		1,233.68
I.	Remaining Fund Balance Available	(V-I)		16,267.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,547.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	14,547.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,340.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,340.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		91,751.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		1.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		1.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-08371916

01 General Fund

Adopted Budget	0001	91,751.55

Budget Uses

Expenditure Budget	0002	91,751.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,267.23
Direct State Aid	3110	47,482.31
Quality Educator	3111	3,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	1,233.68
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	14,547.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	7,340.93	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	7,340.93
Total Estimated Revenues to Fund Adopted Budget		0004	91,751.55
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2024
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-08371916

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	0.00
Over-Schedule	0011	5,000.00
Fund Balance for Budget	TFS48	11,187.50
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	6,187.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,812.50
State - On-Schedule Transportation Reimbursement	3210	10,000.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	80,375.59

Budget Uses

Expenditure Budget	0002	80,375.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,015.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,015.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	6,134.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	6,226.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	80,375.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Express	2019	61,800.00	49,440.00	12,360.00	12,360.00
Total					12,360.00

13 Tuition Fund

Adopted Budget	0001	8,347.97

Budget Uses

Expenditure Budget	0002	8,347.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,347.97
Unreserved Fund Balance Reappropriated	0970	8,347.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,347.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-08371916

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,927.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,927.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,072.75
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,103.56

Budget Uses

Expenditure Budget	0002	2,103.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,016.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,016.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,103.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-08371916

29 Flexibility Fund

Adopted Budget	0001	75,711.46

Budget Uses

Expenditure Budget	0002	75,711.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,711.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,711.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,711.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-08371916

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
02 Big Horn

Submit ID: 0020-08371916

0020 Spring Creek Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-03965263

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	1,531,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Lasich

(Signature) (Date)

Chairperson, School Trustees: Charis Young

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-03965263

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	183,160.38	18,316.04	10%	10.00%	9,962.61	123,354.89	49,842.88	32.54
10 Transportation	485.70	0.00	20%	0.00%	485.70	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,000.00	3,600.00	20%	20.00%	203.90	17,796.10		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	448.15	0.00	N/A	0.00%	295.73	152.42	0.00	0.00
29 Flexibility	66.84	0.00	N/A	0.00%	66.84	0.00	0.00	0.00
61 Building Reserve	16,925.36	0.00	N/A	0.00%	16,825.36	100.00	0.00	0.00
Total of All Funds	219,086.43	21,916.04			27,840.14	141,403.41	49,842.88	32.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0357-03965263

0357 Springhill Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRINGHILL K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	80,311.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,876.30
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	478.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	457.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,084.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,028.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	976.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	136,879.72
C.	Maximum Budget Limit	(II-C)	170,122.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,509.20
E.	Adopted Budget	(II-E)	165,810.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	160,275.78
H.	Maximum Budget Limit	(II-H)	198,676.70
I.	Highest Budget Without a Vote	(II-I)	183,160.38
J.	Highest Budget	(II-J)	198,676.70
K.	Highest Voted Amount	(II-K)	15,516.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	183,160.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,316.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,962.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,962.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,278.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		183,160.38
1.	BASE Budget Limit	(V-A1)	160,275.78	
2.	Over-BASE Budget	(V-A2)	22,884.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,311.60
1.	Direct State Aid Paid By State	(V-B1)	80,311.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,876.30
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		478.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		457.80
H.	Special Education Allowable Cost Payment	(V-H)		3,084.20
I.	Remaining Fund Balance Available	(V-I)		9,962.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		533.63
1.	Actual Non-Levy Revenue	(V-J1)	533.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		54,571.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	21,237.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,333.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		160,275.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,375.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	6,375.40	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,509.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,884.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.78
1.	District Property Tax Levy Mills	(V-U1)	10.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-03965263

01 General Fund

Adopted Budget	0001	183,160.38

Budget Uses

Expenditure Budget	0002	183,160.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,962.61
Direct State Aid	3110	80,311.60
Quality Educator	3111	10,876.30
At Risk Student	3112	0.00
Indian Education For All	3113	478.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,084.20
Data For Achievement	3116	457.80
State - Guaranteed Tax Base Aid	3120	21,237.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	533.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	6,375.40
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,333.68		
Over-BASE Levy	1110(c)	16,509.20		
District Tax Levy			1110	49,842.88
Total Estimated Revenues to Fund Adopted Budget			0004	183,160.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	485.70

Budget Uses

Expenditure Budget	0002	485.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	485.70
Fund Balance for Budget	TFS48	485.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	485.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	485.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-03965263

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,803.90
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	203.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,796.10
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	448.15

Budget Uses

Expenditure Budget	0002	448.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	295.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	295.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	152.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	448.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	66.84

Budget Uses

Expenditure Budget	0002	66.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0357-03965263

0357 Springhill Elem

61 Building Reserve Fund

Adopted Budget		0001	16,925.36

Budget Uses

Expenditure Budget		0002	16,925.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,825.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,825.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	100.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	16,925.36

Budget Report
FY 2024

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-91258772

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 79	32	6,738,528

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heidi Tureck

(Signature) (Date)

Chairperson, School Trustees: Kurt Myllymaki

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-91258772

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,511,674.67	152,553.26	10%	10.09%	15,339.95	840,079.53	656,255.19	97.39
10 Transportation	215,000.00	17,200.50	20%	8.00%	0.00	60,753.26	154,246.74	22.89
11 Bus Depreciation Reserve	295,728.84	0.00	N/A	0.00%	185,038.03	0.00	110,690.81	16.43
13 Tuition	57,942.35		N/A		4,636.08	0.00	53,306.27	7.91
14 Retirement	213,640.00	42,728.00	20%	20.00%	11,896.48	201,743.52		
17 Adult Education	5,540.54	0.00	35%	0.00%	5,540.54	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	61,675.57	0.00	N/A	0.00%	25,588.19	1,087.38	35,000.00	5.19
29 Flexibility	18,937.70	0.00	N/A	0.00%	18,937.70	0.00	0.00	0.00
61 Building Reserve	132,859.57	0.00	N/A	0.00%	90,649.57	18,681.00	23,529.00	3.49
Total of All Funds	2,512,999.24	212,481.76			357,626.54	1,122,344.69	1,033,028.01	153.30

50 Debt Service **Tax Jurisdiction**								
GO Series 2023	580,155.49	0.00	20-9-438	0.00%	0.00	0.00	580,155.49	86.10

Budget Report
FY 2024

23 Judith Basin

Submit ID: 0464-91258772

0464 Stanford K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STANFORD K-6	56 *
M1	STANFORD 7-8	23 *
H1	STANFORD HS 9-12	32

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	576,016.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,331.05
D.	At Risk Student	(I-D)	3,219.38
E.	Indian Education For All	(I-E)	2,654.01
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	2,540.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,273.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,345.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,589.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,881.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	111
B.	BASE Budget Limit	(II-B)	1,101,381.38
C.	Maximum Budget Limit	(II-C)	1,372,298.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	388,914.67
E.	Adopted Budget	(II-E)	1,490,296.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,143,403.02
H.	Maximum Budget Limit	(II-H)	1,425,499.83
I.	Highest Budget Without a Vote	(II-I)	1,511,674.67
J.	Highest Budget	(II-J)	1,511,674.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,511,674.67

Budget Report
FY 2024

23 Judith Basin

Submit ID: 0464-91258772

0464 Stanford K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		151,167.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,385.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,385.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,339.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,339.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		167,893.21

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	26,085.59	9,187.66	35,273.25
B.	Special Education RSBG to Coop	3,700.80	1,644.80	5,345.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,914.56	4,332.98	16,247.54

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	522,773.50	250,632.00	773,405.50
		694,512.50	594,115.00	1,288,627.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	245,162.91	209,722.60	454,885.51
H.	Special Education in BASE@40%	11,914.56	4,332.98	16,247.54
I.	Subsidized BASE Amount	257,077.47	214,055.58	471,133.05
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,511,674.67
1.	BASE Budget Limit	(V-A1)	1,143,403.02	
2.	Over-BASE Budget	(V-A2)	368,271.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		576,016.50
1.	Direct State Aid Paid By State	(V-B1)	576,016.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,331.05
D.	At Risk Student	(V-D)		3,219.38
E.	Indian Education For All	(V-E)		2,654.01
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		2,540.79

H.	Special Education Allowable Cost Payment	(V-H)		35,273.25
I.	Remaining Fund Balance Available	(V-I)		15,339.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,121.57
1.	Actual Non-Levy Revenue	(V-J1)	3,507.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	614.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		451,671.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	163,687.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	287,983.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,143,403.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		368,271.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		368,271.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.63
T.	BASE Mills - High School	(V-T)		16.11
U.	Over-BASE Mills	(V-U)		54.65
1.	District Property Tax Levy Mills	(V-U1)	54.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		97.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-91258772

01 General Fund

Adopted Budget	0001	1,511,674.67

Budget Uses

Expenditure Budget	0002	1,511,674.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,339.95
Direct State Aid	3110	576,016.50
Quality Educator	3111	52,331.05
At Risk Student	3112	3,219.38
Indian Education For All	3113	2,654.01
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	35,273.25
Data For Achievement	3116	2,540.79
State - Guaranteed Tax Base Aid	3120	163,687.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,720.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,786.62
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	614.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	287,983.54		
Over-BASE Levy	1110(c)	368,271.65		
District Tax Levy			1110	656,255.19
Total Estimated Revenues to Fund Adopted Budget			0004	1,511,674.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,230.24
Contingency	0006	5,523.02
Over-Schedule	0011	154,246.74
Fund Balance for Budget	TFS48	17,200.50
Operating Reserve	0961	17,200.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,376.63
State - On-Schedule Transportation Reimbursement	3210	30,376.63
District Tax Levy	1110	154,246.74
District Mills	999	22.89
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-91258772

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	295,728.84

Budget Uses

Expenditure Budget	0002	295,728.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	185,038.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,038.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	110,690.81
District Mills	999	16.43
Total Estimated Revenues to Fund Adopted Budget	0004	295,728.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION	2022	67,365.00	4,125.70	13,473.00	13,473.00
2017 FORD EXPEDITION	2020	29,000.00	17,400.00	5,800.00	5,800.00
2019 FORD EXPEDITION MAX	2020	43,905.05	26,343.03	8,781.01	8,781.01
2018 Bluebird gas Vision Bus	2018	87,000.00	87,000.00	17,400.00	17,400.00
2018 Bluebird	2017	83,500.00	50,100.00	16,700.00	16,700.00
2018 BLUEBIRD BUS	2017	83,150.00	54,890.00	16,630.00	16,630.00
2016 Bluebird	2015	86,900.00	70,140.00	17,380.00	17,380.00
2008 BlueBird	2011	72,634.00	75,843.80	14,526.80	14,526.80
2007 INTERNATIONAL	2007	70,599.00	105,898.50	N/A	NA
2005 Bluebird	2005	120,694.00	181,041.00	N/A	NA
1999 Blue Bird	1999	50,000.00	75,000.00	N/A	NA
RADIOS- FALLS COMM	1992	6,178.53	9,267.80	N/A	NA
Total					110,690.81

13 Tuition Fund

Adopted Budget	0001	57,942.35

Budget Uses

Expenditure Budget	0002	57,942.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,636.08
Unreserved Fund Balance Reappropriated	0970	4,636.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,306.27
District Mills	999	7.91
Total Estimated Revenues to Fund Adopted Budget	0004	57,942.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	213,640.00

Budget Uses

Expenditure Budget	0002	213,640.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,624.48
Operating Reserve	0961	42,728.00
Unreserved Fund Balance Reappropriated	0970	11,896.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	201,743.52
Total Estimated Revenues to Fund Adopted Budget	0004	213,640.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,540.54

Budget Uses

Expenditure Budget	0002	5,540.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,540.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,540.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,540.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	61,675.57

Budget Uses

Expenditure Budget	0002	61,675.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,588.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,588.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,087.38
District Tax Levy	1110	35,000.00
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	61,675.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,937.70

Budget Uses

Expenditure Budget	0002	18,937.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,937.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,937.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,937.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-91258772

50 Debt Service Fund

GO Series 2023

Taxable Value		6,738,528.00
Adopted Budget	0001	580,155.49

Budget Uses

Expenditure Budget	0002	580,155.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	580,155.49
Jurisdiction Mills	999	86.10
Total Estimated Revenues to Fund Adopted Budget	0004	580,155.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/24/2023	06/30/2048	4,500,000.00	4,405,000.00	95,000.00	194,827.74	500.00
Elementary Bond	08/24/2023	06/30/2048	4,500,000.00	4,405,000.00	95,000.00	194,827.75	0.00
Total Bond Requirements							580,155.49

Total Debt Service Requirements	0002	580,155.49

Budget Report
FY 2024

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-91258772

61 Building Reserve Fund

Adopted Budget		0001	132,859.57

Budget Uses

Expenditure Budget		0002	132,859.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,649.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,649.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,681.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,529.00	
District Tax Levy		1110	23,529.00
District Mills		999	3.49
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.49
Total Estimated Revenues to Fund Adopted Budget		0004	132,859.57

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 678	N/A	26,194,641

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Cook Cathi

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,454,500.26	438,226.16	10%	9.84%	0.00	3,504,884.65	949,615.61	36.26
10 Transportation	651,840.00	130,368.00	20%	20.00%	45,858.07	130,443.56	475,538.37	18.15
11 Bus Depreciation Reserve	445,418.97	0.00	N/A	0.00%	383,150.82	14,955.26	47,312.89	1.81
13 Tuition	87,000.00		N/A		7,346.67	544.41	79,108.92	3.02
14 Retirement	625,000.00	125,000.00	20%	20.00%	60,310.26	564,689.74		
17 Adult Education	57,000.00	19,950.00	35%	35.00%	15,087.35	1,825.37	40,087.28	1.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	247,204.41	0.00	N/A	0.00%	162,384.38	9,820.03	75,000.00	2.86
29 Flexibility	98,324.25	0.00	N/A	0.00%	89,220.15	9,104.10	0.00	0.00
61 Building Reserve	443,776.33	0.00	N/A	0.00%	352,106.33	37,574.46	54,095.54	2.07
Total of All Funds	7,110,064.22	713,544.16			1,115,464.03	4,273,841.58	1,720,758.61	65.70

50 Debt Service Tax Jurisdiction								
0732	807,046.71	0.00	20-9-438	0.00%	0.00	0.00	807,046.71	30.81

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STEVENSVILLE K-6	522 *
M1	STEVENSVILLE 7-8	156 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,050,109.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	184,643.91
D.	At Risk Student	(I-D)	22,651.85
E.	Indian Education For All	(I-E)	16,210.98
F.	American Indian Achievement Gap	(I-F)	5,640.00
G.	Data For Achievement	(I-G)	15,519.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	192,654.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	34,540.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	37,804.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	697
B.	BASE Budget Limit	(II-B)	4,166,965.22
C.	Maximum Budget Limit	(II-C)	5,199,339.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,203.14
E.	Adopted Budget	(II-E)	4,424,168.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,197,297.12
H.	Maximum Budget Limit	(II-H)	5,250,888.76
I.	Highest Budget Without a Vote	(II-I)	4,454,500.26
J.	Highest Budget	(II-J)	5,250,888.76
K.	Highest Voted Amount	(II-K)	796,388.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,454,500.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		438,226.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		438,226.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,454,500.26
1.	BASE Budget Limit	(V-A1)	4,197,297.12	
2.	Over-BASE Budget	(V-A2)	257,203.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,050,109.09
1.	Direct State Aid Paid By State	(V-B1)	2,050,109.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		184,643.91
D.	At Risk Student	(V-D)		22,651.85
E.	Indian Education For All	(V-E)		16,210.98
F.	American Indian Achievement Gap	(V-F)		5,640.00
G.	Data For Achievement	(V-G)		15,519.42
H.	Special Education Allowable Cost Payment	(V-H)		192,654.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,371.57
1.	Actual Non-Levy Revenue	(V-J1)	15,371.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,546.07
L.	BASE Levy Requirements	(V-L)		1,691,950.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	999,537.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	692,412.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,197,297.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,203.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,203.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.82
1.	District Property Tax Levy Mills	(V-U1)	9.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

01 General Fund

Adopted Budget	0001	4,454,500.26

Budget Uses

Expenditure Budget	0002	4,454,500.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,050,109.09
Quality Educator	3111	184,643.91
At Risk Student	3112	22,651.85
Indian Education For All	3113	16,210.98
American Indian Achievement Gap	3114	5,640.00
State Special Education Allowable Cost Payment to Districts	3115	192,654.00
Data For Achievement	3116	15,519.42
State - Guaranteed Tax Base Aid	3120	999,537.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,371.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,546.07
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	692,412.47		
Over-BASE Levy	1110(c)	257,203.14		
District Tax Levy			1110	949,615.61
Total Estimated Revenues to Fund Adopted Budget			0004	4,454,500.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	651,840.00

Budget Uses

Expenditure Budget	0002	651,840.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	114,567.48
Contingency	0006	11,456.75
Over-Schedule	0011	525,815.77
Fund Balance for Budget	TFS48	176,226.07
Operating Reserve	0961	130,368.00
Unreserved Fund Balance Reappropriated	0970	45,858.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,419.33
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	63,012.11
State - On-Schedule Transportation Reimbursement	3210	63,012.12
District Tax Levy	1110	475,538.37
District Mills	999	18.15
Total Estimated Revenues to Fund Adopted Budget	0004	651,840.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	445,418.97

Budget Uses

Expenditure Budget	0002	445,418.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	383,150.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	383,150.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	14,955.26
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,312.89
District Mills	999	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	445,418.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 Passenger	2019	51,565.89	28,939.54	10,313.18	10,313.18
2019 RE150 19TV 48 PASSENGER	2019	112,983.00	45,192.60	22,596.60	22,596.60
2019 RE300 84 Passenger	2018	72,015.53	43,924.06	14,403.11	14,403.11
2010 Yellow Bus 10TV RC300 48 pass	2011	98,550.94	147,826.41	N/A	NA
2012 RE300	2011	68,553.16	102,829.74	N/A	NA
2009 CE300 71 pass	2009	42,718.22	64,077.33	N/A	NA
2008 CE300 71 pass	2008	37,525.40	56,288.10	N/A	NA
2007 FE300 83 pass	2007	45,264.83	67,897.25	N/A	NA
Total					47,312.89

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

13 Tuition Fund

Adopted Budget	0001	87,000.00

Budget Uses

Expenditure Budget	0002	87,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,346.67
Unreserved Fund Balance Reappropriated	0970	7,346.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	544.41
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,108.92
District Mills	999	3.02
Total Estimated Revenues to Fund Adopted Budget	0004	87,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,310.26
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	60,310.26

Estimated Funding Sources

Interest Earnings	1510	5,508.15
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	559,181.59
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

17 Adult Education Fund

Adopted Budget	0001	57,000.00

Budget Uses

Expenditure Budget	0002	57,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,037.35
Operating Reserve	0961	19,950.00
Unreserved Fund Balance Reappropriated	0970	15,087.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,825.37
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,087.28
District Mills	999	1.53
Total Estimated Revenues to Fund Adopted Budget	0004	57,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	247,204.41

Budget Uses

Expenditure Budget	0002	247,204.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,384.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,384.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,828.38
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,991.65
District Tax Levy	1110	75,000.00
District Mills	999	2.86
Total Estimated Revenues to Fund Adopted Budget	0004	247,204.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

29 Flexibility Fund

Adopted Budget	0001	98,324.25

Budget Uses

Expenditure Budget	0002	98,324.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,220.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,220.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,104.10
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	98,324.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

50 Debt Service Fund

0732

Taxable Value		26,194,641.00
Adopted Budget	0001	807,046.71

Budget Uses

Expenditure Budget	0002	807,046.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,343,800.67
Fund Balance In Sinking Fund	0960	7,343,800.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	807,046.71
Jurisdiction Mills	999	30.81
Total Estimated Revenues to Fund Adopted Budget	0004	807,046.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	8,880,000.00	1,872,625.69	347,796.71	0.00	500.00
Elementary Bond	08/07/2019	06/30/2039	6,369,000.00	5,115,000.00	260,000.00	198,250.00	500.00
Total Bond Requirements							807,046.71

Total Debt Service Requirements	0002	807,046.71

Budget Report
FY 2024

41 Ravalli

Submit ID: 0732-24160564

0732 Stevensville Elem

61 Building Reserve Fund

Adopted Budget		0001	443,776.33

Budget Uses

Expenditure Budget		0002	443,776.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	352,106.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	352,106.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,574.46
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	54,095.54	
District Tax Levy		1110	54,095.54
District Mills		999	2.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.07
Total Estimated Revenues to Fund Adopted Budget		0004	443,776.33

Budget Report
FY 2024

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-21584978

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	373	35,082,770

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Cook Cathi

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

41 Ravalli

Submit ID: 0733-21584978

0733 Stevensville H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,098,943.29	307,716.76	10%	9.93%	0.00	2,388,187.33	710,755.96	20.26
10 Transportation	438,810.00	87,762.00	20%	20.00%	62,077.52	72,007.17	304,725.31	8.69
11 Bus Depreciation Reserve	422,111.66	0.00	N/A	0.00%	379,873.18	10,696.59	31,541.89	0.90
13 Tuition	50,000.00		N/A		4,600.69	439.86	44,959.45	1.28
14 Retirement	489,238.00	97,847.60	20%	20.00%	93,845.70	395,392.30		
17 Adult Education	83,288.50	29,150.98	35%	35.00%	57,394.46	2,439.23	23,454.81	0.67
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	253,166.87	0.00	N/A	0.00%	170,349.56	7,817.31	75,000.00	2.14
29 Flexibility	74,662.04	0.00	N/A	0.00%	33,800.07	40,861.97	0.00	0.00
61 Building Reserve	297,675.29	0.00	N/A	0.00%	239,665.29	25,275.42	32,734.58	0.93
Total of All Funds	5,207,895.65	522,477.34			1,041,606.47	2,943,117.18	1,223,172.00	34.87

50 Debt Service								
Tax Jurisdiction								
0733-79	1,042,900.00	0.00	20-9-438	0.00%	25,981.65	439.86	1,016,478.49	28.97

Budget Report
FY 2024

41 Ravalli

Submit ID: 0733-21584978

0733 Stevensville H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 STEVENSVILLE HS 9-12 373 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,445,201.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	122,032.09
D.	At Risk Student	(I-D)	7,824.28
E.	Indian Education For All	(I-E)	8,918.43
F.	American Indian Achievement Gap	(I-F)	1,645.00
G.	Data For Achievement	(I-G)	8,537.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	98,059.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,247.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	48,792.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	391
B.	BASE Budget Limit	(II-B)	2,919,156.14
C.	Maximum Budget Limit	(II-C)	3,639,378.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	218,912.05
E.	Adopted Budget	(II-E)	3,138,068.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,880,031.24
H.	Maximum Budget Limit	(II-H)	3,596,438.01
I.	Highest Budget Without a Vote	(II-I)	3,098,943.29
J.	Highest Budget	(II-J)	3,596,438.01
K.	Highest Voted Amount	(II-K)	497,494.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,098,943.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		307,716.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		307,716.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,098,943.29
1.	BASE Budget Limit	(V-A1)	2,880,031.24	
2.	Over-BASE Budget	(V-A2)	218,912.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,445,201.96
1.	Direct State Aid Paid By State	(V-B1)	1,445,201.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		122,032.09
D.	At Risk Student	(V-D)		7,824.28
E.	Indian Education For All	(V-E)		8,918.43
F.	American Indian Achievement Gap	(V-F)		1,645.00
G.	Data For Achievement	(V-G)		8,537.97
H.	Special Education Allowable Cost Payment	(V-H)		98,059.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,076.78
1.	Actual Non-Levy Revenue	(V-J1)	10,076.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,827.36
L.	BASE Levy Requirements	(V-L)		1,175,907.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	684,063.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	491,843.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,880,031.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		218,912.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		218,912.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.02
U.	Over-BASE Mills	(V-U)		6.24
1.	District Property Tax Levy Mills	(V-U1)	6.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-21584978

01 General Fund

Adopted Budget	0001	3,098,943.29

Budget Uses

Expenditure Budget	0002	3,098,943.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,445,201.96
Quality Educator	3111	122,032.09
At Risk Student	3112	7,824.28
Indian Education For All	3113	8,918.43
American Indian Achievement Gap	3114	1,645.00
State Special Education Allowable Cost Payment to Districts	3115	98,059.62
Data For Achievement	3116	8,537.97
State - Guaranteed Tax Base Aid	3120	684,063.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,076.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,827.36
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	491,843.91		
Over-BASE Levy	1110(c)	218,912.05		
District Tax Levy			1110	710,755.96
Total Estimated Revenues to Fund Adopted Budget			0004	3,098,943.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	438,810.00

Budget Uses

Expenditure Budget	0002	438,810.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,698.32
Contingency	0006	6,269.83
Over-Schedule	0011	369,841.85
Fund Balance for Budget	TFS48	149,839.52
Operating Reserve	0961	87,762.00
Unreserved Fund Balance Reappropriated	0970	62,077.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,039.02
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,484.07
State - On-Schedule Transportation Reimbursement	3210	34,484.08
District Tax Levy	1110	304,725.31
District Mills	999	8.69
Total Estimated Revenues to Fund Adopted Budget	0004	438,810.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-21584978

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	422,111.66

Budget Uses

Expenditure Budget	0002	422,111.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	379,873.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	379,873.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,696.59
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,541.89
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	422,111.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 PASSENGER	2019	34,377.12	20,329.26	6,875.42	6,875.42
2019 RE150 19TV 48 PASSENGER	2019	75,322.00	45,193.20	15,064.40	15,064.40
2019 RE300 84 Passenger	2018	48,010.36	46,010.35	9,602.07	9,602.07
2014 RE300 44 Passenger	2015	58,297.28	87,445.92	N/A	NA
2013 RE300	2013	36,680.86	55,021.29	N/A	NA
2012 RE300	2011	49,641.96	74,462.94	N/A	NA
2009 CE300 71 pass	2009	34,951.27	52,426.91	N/A	NA
2008 CE300 71 pass	2008	30,702.60	46,053.90	N/A	NA
FE 300 83 PASSENGER	2007	37,034.85	55,552.28	N/A	NA
1990 Blbd All Am 88	1990	62,800.00	94,200.00	N/A	NA
Total					31,541.89

Budget Report
FY 2024

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Submit ID: 0733-21584978

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,600.69
Unreserved Fund Balance Reappropriated	0970	4,600.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	439.86
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,959.45
District Mills	999	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

0733 Stevensville H S

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14 Retirement Fund

Adopted Budget	0001	489,238.00

Budget Uses

Expenditure Budget	0002	489,238.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	191,693.30
Operating Reserve	0961	97,847.60
Unreserved Fund Balance Reappropriated	0970	93,845.70

Estimated Funding Sources

Interest Earnings	1510	5,438.26
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	389,954.04
Total Estimated Revenues to Fund Adopted Budget	0004	489,238.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	83,288.50

Budget Uses

Expenditure Budget	0002	83,288.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,545.44
Operating Reserve	0961	29,150.98
Unreserved Fund Balance Reappropriated	0970	57,394.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	2,439.23
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,454.81
District Mills	999	0.67
Total Estimated Revenues to Fund Adopted Budget	0004	83,288.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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Submit ID: 0733-21584978

28 Technology Fund

Adopted Budget	0001	253,166.87

Budget Uses

Expenditure Budget	0002	253,166.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,349.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,349.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,078.39
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,738.92
District Tax Levy	1110	75,000.00
District Mills	999	2.14
Total Estimated Revenues to Fund Adopted Budget	0004	253,166.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-21584978

29 Flexibility Fund

Adopted Budget	0001	74,662.04

Budget Uses

Expenditure Budget	0002	74,662.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,800.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,800.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	40,861.97
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,662.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-21584978

50 Debt Service Fund

0733-79

Taxable Value		35,082,770.00
Adopted Budget	0001	1,042,900.00

Budget Uses

Expenditure Budget	0002	1,042,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,981.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,981.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	439.86
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,016,478.49
Jurisdiction Mills	999	28.97
Total Estimated Revenues to Fund Adopted Budget	0004	1,042,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/07/2019	06/30/2039	14,169,000.00	11,575,000.00	545,000.00	497,400.00	500.00
Total Bond Requirements							1,042,900.00
Total Debt Service Requirements						0002	1,042,900.00

Budget Report
FY 2024

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-21584978

61 Building Reserve Fund

Adopted Budget		0001	297,675.29

Budget Uses

Expenditure Budget		0002	297,675.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	239,665.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	239,665.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,275.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,734.58	
District Tax Levy		1110	32,734.58
District Mills		999	0.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.93
Total Estimated Revenues to Fund Adopted Budget		0004	297,675.29

Budget Report
FY 2024

24 Lake

Submit ID: 0481-32725312

0481 St Ignatius K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 357	142	5,341,359

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Adam Hawkaluk

(Signature) (Date)

Chairperson, School Trustees: Peter Matt

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

Submit ID: 0481-32725312

0481 St Ignatius K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,739,184.76	315,966.10	10%	8.45%	0.00	3,500,021.64	239,163.12	44.79
10 Transportation	574,000.00	114,800.00	20%	20.00%	31,428.64	129,912.97	412,658.39	77.26
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	101,000.00		N/A		6,335.03	0.00	94,664.97	17.72
14 Retirement	650,000.00	130,000.00	20%	20.00%	74,620.65	575,379.35		
17 Adult Education	13,936.51	4,877.78	35%	35.00%	9,058.73	0.00	4,877.78	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,555.98	3,499.24	N/A	98.40%	0.00	3,555.98	0.00	0.00
29 Flexibility	53,285.67	0.00	N/A	0.00%	11,475.85	41,809.82	0.00	0.00
61 Building Reserve	220,811.80	0.00	N/A	0.00%	135,371.80	57,320.00	28,120.00	5.26
Total of All Funds	5,355,774.72	569,143.12			268,290.70	4,307,999.76	779,484.26	145.94

50 Debt Service **Tax Jurisdiction**								
EL Series 2019 25%	103,662.50	0.00	20-9-438	0.00%	0.00	0.00	103,662.50	19.41
HS Series 2019 75%	310,987.50	78,851.36	20-9-438	25.36%	0.00	0.00	310,987.50	58.22

Budget Report
FY 2024

24 Lake

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0481 St Ignatius K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST IGNATIUS K-6	280 *
M1	ST IGNATIUS 7-8	77 *
H1	ST IGNATIUS HS 9-12	142

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,759,036.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	221,452.17
D.	At Risk Student	(I-D)	44,929.49
E.	Indian Education For All	(I-E)	11,931.09
F.	American Indian Achievement Gap	(I-F)	67,210.00
G.	Data For Achievement	(I-G)	11,422.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	159,957.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,340.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	26,760.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	28,061.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	504
B.	BASE Budget Limit	(II-B)	3,675,867.29
C.	Maximum Budget Limit	(II-C)	4,554,071.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,675,867.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,739,184.76
H.	Maximum Budget Limit	(II-H)	4,637,404.16
I.	Highest Budget Without a Vote	(II-I)	3,739,184.76
J.	Highest Budget	(II-J)	4,637,404.16
K.	Highest Voted Amount	(II-K)	898,219.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,739,184.76

Budget Report
FY 2024

24 Lake

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0481 St Ignatius K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			315,966.10
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			315,966.10

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	115,368.82	44,588.48	159,957.30
B.	Special Education RSBG to Coop	18,041.40	7,298.80	25,340.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	53,364.09	20,754.91	74,119.00
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	174,602.00	343,483.00	518,085.00
F.	100% Of Per Student Entitlement	2,308,845.00	1,108,274.50	3,417,119.50
		2,483,447.00	1,451,757.50	3,935,204.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	876,656.79	512,470.40	1,389,127.19
H.	Special Education in BASE@40%	53,364.09	20,754.91	74,119.00
I.	Subsidized BASE Amount	930,020.88	533,225.31	1,463,246.19
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,739,184.76
	1. BASE Budget Limit	(V-A1)	3,739,184.76	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,759,036.41
	1. Direct State Aid Paid By State	(V-B1)	1,759,036.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		221,452.17
D.	At Risk Student	(V-D)		44,929.49
E.	Indian Education For All	(V-E)		11,931.09
F.	American Indian Achievement Gap	(V-F)		67,210.00
G.	Data For Achievement	(V-G)		11,422.11

H.	Special Education Allowable Cost Payment	(V-H)		159,957.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,050.95
1.	Actual Non-Levy Revenue	(V-J1)	5,050.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,458,195.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,219,032.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	239,163.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,739,184.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.07
T.	BASE Mills - High School	(V-T)		15.72
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

Submit ID: 0481-32725312

0481 St Ignatius K-12 Schools

01 General Fund

Adopted Budget	0001	3,739,184.76

Budget Uses

Expenditure Budget	0002	3,739,184.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,759,036.41
Quality Educator	3111	221,452.17
At Risk Student	3112	44,929.49
Indian Education For All	3113	11,931.09
American Indian Achievement Gap	3114	67,210.00
State Special Education Allowable Cost Payment to Districts	3115	159,957.30
Data For Achievement	3116	11,422.11
State - Guaranteed Tax Base Aid	3120	1,219,032.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,050.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	239,163.12		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	239,163.12
Total Estimated Revenues to Fund Adopted Budget			0004	3,739,184.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	574,000.00

Budget Uses

Expenditure Budget	0002	574,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	124,912.97
Contingency	0006	5,000.00
Over-Schedule	0011	444,087.03
Fund Balance for Budget	TFS48	146,228.64
Operating Reserve	0961	114,800.00
Unreserved Fund Balance Reappropriated	0970	31,428.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,956.48
State - On-Schedule Transportation Reimbursement	3210	64,956.49
District Tax Levy	1110	412,658.39
District Mills	999	77.26
Total Estimated Revenues to Fund Adopted Budget	0004	574,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

24 Lake

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0481 St Ignatius K-12 Schools

13 Tuition Fund

Adopted Budget	0001	101,000.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,335.03
Unreserved Fund Balance Reappropriated	0970	6,335.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	94,664.97
District Mills	999	17.72
Total Estimated Revenues to Fund Adopted Budget	0004	101,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

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0481 St Ignatius K-12 Schools

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,620.65
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	74,620.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	575,379.35
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,936.51

Budget Uses

Expenditure Budget	0002	13,936.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,936.51
Operating Reserve	0961	4,877.78
Unreserved Fund Balance Reappropriated	0970	9,058.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,877.78
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	13,936.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,555.98

Budget Uses

Expenditure Budget	0002	3,555.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,499.24
Operating Reserve	0961	3,499.24
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,555.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,555.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0481-32725312

0481 St Ignatius K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	53,285.67

Budget Uses

Expenditure Budget	0002	53,285.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,475.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,475.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	41,809.82
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,285.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0481-32725312

0481 St Ignatius K-12 Schools

50 Debt Service Fund

EL Series 2019 25%

Taxable Value		5,341,359.00
Adopted Budget	0001	103,662.50

Budget Uses

Expenditure Budget	0002	103,662.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,662.50
Jurisdiction Mills	999	19.41
Total Estimated Revenues to Fund Adopted Budget	0004	103,662.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	03/28/2019	06/30/2039	1,421,250.00	1,158,750.00	58,750.00	44,912.50	0.00
Total Bond Requirements							103,662.50
Total Debt Service Requirements						0002	103,662.50

Budget Report
FY 2024

24 Lake

Submit ID: 0481-32725312

0481 St Ignatius K-12 Schools

HS Series 2019 75%

Taxable Value		5,341,359.00
Adopted Budget	0001	310,987.50

Budget Uses

Expenditure Budget	0002	310,987.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	78,851.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	78,851.36
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	310,987.50
Jurisdiction Mills	999	58.22
Total Estimated Revenues to Fund Adopted Budget	0004	310,987.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	03/28/2019	06/30/2039	4,263,750.00	3,476,250.00	176,250.00	134,737.50	0.00

Total Bond Requirements		310,987.50
Total Debt Service Requirements	0002	310,987.50

Budget Report
FY 2024

24 Lake

Submit ID: 0481-32725312

0481 St Ignatius K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	220,811.80

Budget Uses

Expenditure Budget		0002	220,811.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	135,371.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	135,371.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	57,320.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,120.00	
District Tax Levy		1110	28,120.00
District Mills		999	5.26
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.26
Total Estimated Revenues to Fund Adopted Budget		0004	220,811.80

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 141	58	5,388,471

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Hill

(Signature) (Date)

Chairperson, School Trustees: Charlee Thompson

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,008,843.99	277,743.18	10%	13.83%	0.00	1,419,029.29	589,814.70	109.45
10 Transportation	350,000.00	66,781.88	20%	19.08%	0.00	39,138.13	310,861.87	57.69
11 Bus Depreciation Reserve	391,916.87	0.00	N/A	0.00%	293,237.67	5,000.00	93,679.20	17.39
13 Tuition	51,000.00		N/A		22,224.65	150.00	28,625.35	5.31
14 Retirement	295,000.00	59,000.00	20%	20.00%	49,570.51	245,429.49		
17 Adult Education	30,000.00	0.00	35%	0.00%	9,821.50	133.00	20,045.50	3.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,831.00	0.00	N/A	0.00%	246.33	1,584.67	0.00	0.00
29 Flexibility	86,740.23	0.00	N/A	0.00%	43,260.33	43,479.90	0.00	0.00
61 Building Reserve	243,459.49	0.00	N/A	0.00%	157,622.21	38,337.28	47,500.00	8.82
Total of All Funds	3,458,791.58	403,525.06			575,983.20	1,792,281.76	1,090,526.62	202.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST REGIS K-6	108 *
M1	ST REGIS 7-8	33 *
H1	ST REGIS HS 9-12	58

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	843,801.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,816.20
D.	At Risk Student	(I-D)	15,539.62
E.	Indian Education For All	(I-E)	4,758.09
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	4,555.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,430.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,714.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,498.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,731.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	204
B.	BASE Budget Limit	(II-B)	1,661,576.12
C.	Maximum Budget Limit	(II-C)	2,066,996.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	353,046.16
E.	Adopted Budget	(II-E)	2,014,622.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,655,797.83
H.	Maximum Budget Limit	(II-H)	2,056,825.02
I.	Highest Budget Without a Vote	(II-I)	2,008,843.99
J.	Highest Budget	(II-J)	2,056,825.02
K.	Highest Voted Amount	(II-K)	47,981.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,008,843.99

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		200,884.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		76,858.78
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	76,858.78	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		277,743.18

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,486.57	8,944.18	29,430.75
B.	Special Education RSBG to Coop	6,733.40	2,981.20	9,714.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,887.99	4,770.15	15,658.14

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	918,584.40	453,893.50	1,372,477.90
		1,090,323.40	797,376.50	1,887,699.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	384,884.16	281,473.91	666,358.07
H.	Special Education in BASE@40%	10,887.99	4,770.15	15,658.14
I.	Subsidized BASE Amount	395,772.15	286,244.06	682,016.21
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,008,843.99
1.	BASE Budget Limit	(V-A1)	1,655,797.83	
2.	Over-BASE Budget	(V-A2)	353,046.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		843,801.86
1.	Direct State Aid Paid By State	(V-B1)	843,801.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,816.20
D.	At Risk Student	(V-D)		15,539.62
E.	Indian Education For All	(V-E)		4,758.09
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		4,555.11

H.	Special Education Allowable Cost Payment	(V-H)		29,430.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,557.08
	1. Actual Non-Levy Revenue	(V-J1)	5,557.08	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		676,459.12
	1. State - Guaranteed Tax Base Aid	(V-L1)	439,690.58	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	236,768.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,655,797.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		353,046.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		353,046.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.25
T.	BASE Mills - High School	(V-T)		15.68
U.	Over-BASE Mills	(V-U)		65.52
	1. District Property Tax Levy Mills	(V-U1)	65.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		109.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

01 General Fund

Adopted Budget	0001	2,008,843.99

Budget Uses

Expenditure Budget	0002	2,008,843.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	843,801.86
Quality Educator	3111	73,816.20
At Risk Student	3112	15,539.62
Indian Education For All	3113	4,758.09
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	29,430.75
Data For Achievement	3116	4,555.11
State - Guaranteed Tax Base Aid	3120	439,690.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,557.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	236,768.54		
Over-BASE Levy	1110(c)	353,046.16		
District Tax Levy			1110	589,814.70
Total Estimated Revenues to Fund Adopted Budget			0004	2,008,843.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,761.94
Contingency	0006	3,476.19
Over-Schedule	0011	311,761.87
Fund Balance for Budget	TFS48	66,781.88
Operating Reserve	0961	66,781.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,119.06
State - On-Schedule Transportation Reimbursement	3210	19,119.07
District Tax Levy	1110	310,861.87
District Mills	999	57.69
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	391,916.87

Budget Uses

Expenditure Budget	0002	391,916.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	293,237.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	293,237.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	93,679.20
District Mills	999	17.39
Total Estimated Revenues to Fund Adopted Budget	0004	391,916.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS 71 PASSENGER BUS	2022	109,396.00	21,879.20	21,879.20	21,879.20
2018 Thomas 81 passenger	2018	130,000.00	114,000.00	26,000.00	26,000.00
2017 Bluebird 50 passenger	2016	106,500.00	116,500.00	21,300.00	21,300.00
2015 - 16 passenger Thomas Minotaur	2015	61,633.00	92,449.50	N/A	NA
2015 - 59 passenger Thomas	2015	104,812.00	157,218.00	N/A	NA
2016 Blue Bird Travel Bus	2015	165,000.00	223,000.00	33,000.00	24,500.00
Total					93,679.20

13 Tuition Fund

Adopted Budget	0001	51,000.00

Budget Uses

Expenditure Budget	0002	51,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,224.65
Unreserved Fund Balance Reappropriated	0970	22,224.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,625.35
District Mills	999	5.31
Total Estimated Revenues to Fund Adopted Budget	0004	51,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,570.51
Operating Reserve	0961	59,000.00
Unreserved Fund Balance Reappropriated	0970	49,570.51

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	244,929.49
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,821.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,821.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	133.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,045.50
District Mills	999	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,831.00

Budget Uses

Expenditure Budget	0002	1,831.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	246.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	246.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,574.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,831.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	86,740.23

Budget Uses

Expenditure Budget	0002	86,740.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,260.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,260.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	650.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	29,512.00
State - Advanced Opportunity Aid	3770	13,317.90
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	86,740.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0582-30571455

0582 St Regis K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	243,459.49

Budget Uses

Expenditure Budget	0002	243,459.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	157,622.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,622.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,837.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	17,500.00	
District Tax Levy		1110	47,500.00
District Mills		999	8.82
Building Reserve Voted Mills		0134	5.57
Building Reserve Permissive Mills		0135	3.25
Total Estimated Revenues to Fund Adopted Budget		0004	243,459.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	150,000.00	5	612	90,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 93	* 44	9,889,310

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peggy Tobin

(Signature) (Date)

Chairperson, School Trustees: Marcia Manthey

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,852,404.76	99,464.06	10%	5.37%	0.00	856,956.14	995,448.62	100.66
10 Transportation	250,000.00	22,962.82	20%	9.19%	0.00	106,995.79	143,004.21	14.46
11 Bus Depreciation Reserve	150,000.00	75,000.00	N/A	50.00%	61,101.69	0.00	88,898.31	8.99
13 Tuition	65,000.00		N/A		0.00	0.00	65,000.00	6.57
14 Retirement	325,000.00	30,000.00	20%	9.23%	31,079.67	293,920.33		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	3,619.21	0.00	1,380.79	0.14
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,728.62	10,000.00	N/A	16.47%	9,481.89	1,246.73	50,000.00	5.06
29 Flexibility	300,000.00	650,321.77	N/A	216.77%	175,000.00	125,000.00	0.00	0.00
61 Building Reserve	175,500.00	162,301.93	N/A	92.48%	40,210.00	12,803.55	122,486.45	12.39
Total of All Funds	3,183,633.38	1,051,800.58			320,492.46	1,396,922.54	1,466,218.38	148.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUNBURST K-6	72 *
M1	SUNBURST 7-8	21 *
H1	SUNBURST HS 9-12	44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	654,671.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,013.85
D.	At Risk Student	(I-D)	3,230.75
E.	Indian Education For All	(I-E)	3,275.67
F.	American Indian Achievement Gap	(I-F)	1,645.00
G.	Data For Achievement	(I-G)	3,135.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,353.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,733.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,352.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	139
B.	BASE Budget Limit	(II-B)	1,306,417.04
C.	Maximum Budget Limit	(II-C)	1,626,660.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,444.69
E.	Adopted Budget	(II-E)	1,847,861.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,310,960.07
H.	Maximum Budget Limit	(II-H)	1,630,329.78
I.	Highest Budget Without a Vote	(II-I)	1,852,404.76
J.	Highest Budget	(II-J)	1,858,610.27
K.	Highest Voted Amount	(II-K)	6,205.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,852,404.76

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			99,464.06
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			99,464.06

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	25,035.12	12,318.07	37,353.19
B.	Special Education RSBG to Coop	4,626.00	2,107.40	6,733.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,864.45	5,770.19	17,634.64

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	604,879.80	344,487.00	949,366.80
		776,618.80	687,970.00	1,464,588.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	274,146.44	242,853.41	516,999.85
H.	Special Education in BASE@40%	11,864.45	5,770.19	17,634.64
I.	Subsidized BASE Amount	286,010.89	248,623.60	534,634.49
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,852,404.76
	1. BASE Budget Limit	(V-A1)	1,310,960.07	
	2. Over-BASE Budget	(V-A2)	541,444.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		654,671.20
	1. Direct State Aid Paid By State	(V-B1)	654,671.20	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,013.85
D.	At Risk Student	(V-D)		3,230.75
E.	Indian Education For All	(V-E)		3,275.67
F.	American Indian Achievement Gap	(V-F)		1,645.00
G.	Data For Achievement	(V-G)		3,135.93

H.	Special Education Allowable Cost Payment	(V-H)		37,353.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,598.39
1.	Actual Non-Levy Revenue	(V-J1)	2,598.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		532,036.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	78,032.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	454,003.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,310,960.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,444.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,444.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.05
T.	BASE Mills - High School	(V-T)		16.86
U.	Over-BASE Mills	(V-U)		54.75
1.	District Property Tax Levy Mills	(V-U1)	54.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

01 General Fund

Adopted Budget	0001	1,852,404.76

Budget Uses

Expenditure Budget	0002	1,852,404.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	654,671.20
Quality Educator	3111	73,013.85
At Risk Student	3112	3,230.75
Indian Education For All	3113	3,275.67
American Indian Achievement Gap	3114	1,645.00
State Special Education Allowable Cost Payment to Districts	3115	37,353.19
Data For Achievement	3116	3,135.93
State - Guaranteed Tax Base Aid	3120	78,032.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,381.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	217.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	454,003.93		
Over-BASE Levy	1110(c)	541,444.69		
District Tax Levy			1110	995,448.62
Total Estimated Revenues to Fund Adopted Budget			0004	1,852,404.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	97,268.90
Contingency	0006	9,726.89
Over-Schedule	0011	143,004.21
Fund Balance for Budget	TFS48	22,962.82
Operating Reserve	0961	22,962.82
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	53,497.89
State - On-Schedule Transportation Reimbursement	3210	53,497.90
District Tax Levy	1110	143,004.21
District Mills	999	14.46
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	136,101.69
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	61,101.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	88,898.31
District Mills	999	8.99
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas 60 #1058	2023	113,314.00	0.00	22,662.80	11,000.00
2020-Toyota Sienna - Class 3 Bus	2021	36,306.77	13,200.00	7,261.35	3,500.00
2022 Thomas 60 #2947	2021	87,000.00	27,400.00	17,400.00	8,500.00
Thomas Bus 141YN	2020	197,979.00	101,809.29	39,595.80	20,000.00
2020 Thomas 30 #6947	2019	54,276.00	36,710.40	10,855.20	3,531.92
2020 Thomas 30 w/4WD #7224	2019	68,276.00	45,310.40	13,655.20	6,500.00
2020 Thomas 71 #8301	2019	100,138.00	73,055.20	20,027.60	10,000.00
Bus Security Camera System	2019	9,331.94	7,099.16	1,866.39	1,866.39
2017 BLUEBIRD #5118	2018	92,900.00	77,160.00	18,580.00	9,000.00
2012 BLUEBIRD ACTIVITY #4333	2011	141,785.00	166,364.00	28,357.00	15,000.00
Total					88,898.31

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,079.67
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	31,079.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	293,920.33
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,369.21
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	3,619.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,380.79
District Mills	999	0.14
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

28 Technology Fund

Adopted Budget	0001	60,728.62

Budget Uses

Expenditure Budget	0002	60,728.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,481.89
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	9,481.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,246.73
District Tax Levy	1110	50,000.00
District Mills	999	5.06
Total Estimated Revenues to Fund Adopted Budget	0004	60,728.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	825,321.77
Operating Reserve	0961	650,321.77
Unreserved Fund Balance Reappropriated	0970	175,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	125,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

51 Toole

Submit ID: 0903-75321531

0903 Sunburst K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	175,500.00

Budget Uses

Expenditure Budget		0002	175,500.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	202,511.93
Operating Reserve		0961	162,301.93
Unreserved Fund Balance Reappropriated		0970	40,210.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,803.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
Building Reserve Permissive Levy	1110(b)	32,486.45	
District Tax Levy		1110	122,486.45
District Mills		999	12.39
Building Reserve Voted Mills		0134	9.10
Building Reserve Permissive Mills		0135	3.29
Total Estimated Revenues to Fund Adopted Budget		0004	175,500.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	200,000.00	5	612	80,000.00	40,000.00	40,000.00
05/03/2022	250,000.00	5	612	50,000.00	50,000.00	50,000.00
Total						90,000.00

Budget Report
FY 2024

07 Cascade

Submit ID: 1225-24773764

1225 Sun River Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	186	N/A	4,387,476

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

07 Cascade

Submit ID: 1225-24773764

1225 Sun River Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,509,697.79	121,647.75	10%	8.06%	0.00	1,127,446.58	382,251.21	87.10
10 Transportation	300,000.00	28,386.06	20%	9.46%	0.00	74,904.26	225,095.74	51.30
11 Bus Depreciation Reserve	43,912.38	0.00	N/A	0.00%	23,730.58	0.00	20,181.80	4.60
13 Tuition	180,000.00		N/A		7,833.52	0.00	172,166.48	39.24
14 Retirement	260,000.00	52,000.00	20%	20.00%	1,113.40	258,886.60		
17 Adult Education	5,000.00	0.00	35%	0.00%	1,532.50	0.00	3,467.50	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,073.87	0.00	N/A	0.00%	1,881.42	1,192.45	30,000.00	6.84
29 Flexibility	26,485.21	0.00	N/A	0.00%	26,485.21	0.00	0.00	0.00
61 Building Reserve	45,780.96	0.00	N/A	0.00%	10,870.96	25,152.66	9,757.34	2.22
Total of All Funds	2,403,950.21	202,033.81			73,447.59	1,487,582.55	842,920.07	192.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

07 Cascade

Submit ID: 1225-24773764

1225 Sun River Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUN RIVER K-6	145
M1	SUN RIVER 7-8	41

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	616,196.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,002.10
D.	At Risk Student	(I-D)	4,184.49
E.	Indian Education For All	(I-E)	4,447.26
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	4,257.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,006.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,560.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,245.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	181
B.	BASE Budget Limit	(II-B)	1,243,948.71
C.	Maximum Budget Limit	(II-C)	1,559,967.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	255,810.94
E.	Adopted Budget	(II-E)	1,499,759.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,253,886.85
H.	Maximum Budget Limit	(II-H)	1,562,329.93
I.	Highest Budget Without a Vote	(II-I)	1,509,697.79
J.	Highest Budget	(II-J)	1,562,329.93
K.	Highest Voted Amount	(II-K)	52,632.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,509,697.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,647.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,647.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,509,697.79
1.	BASE Budget Limit	(V-A1)	1,253,886.85	
2.	Over-BASE Budget	(V-A2)	255,810.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		616,196.65
1.	Direct State Aid Paid By State	(V-B1)	616,196.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,002.10
D.	At Risk Student	(V-D)		4,184.49
E.	Indian Education For All	(V-E)		4,447.26
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		4,257.54
H.	Special Education Allowable Cost Payment	(V-H)		45,006.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		546.47
1.	Actual Non-Levy Revenue	(V-J1)	546.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		507,896.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	381,456.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	126,440.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,253,886.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		255,810.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		255,810.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		58.30
1.	District Property Tax Levy Mills	(V-U1)	58.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-24773764

01 General Fund

Adopted Budget	0001	1,509,697.79

Budget Uses

Expenditure Budget	0002	1,509,697.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	616,196.65
Quality Educator	3111	69,002.10
At Risk Student	3112	4,184.49
Indian Education For All	3113	4,447.26
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	45,006.07
Data For Achievement	3116	4,257.54
State - Guaranteed Tax Base Aid	3120	381,456.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	546.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	126,440.27		
Over-BASE Levy	1110(c)	255,810.94		
District Tax Levy			1110	382,251.21
Total Estimated Revenues to Fund Adopted Budget			0004	1,509,697.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,094.78
Contingency	0006	6,809.48
Over-Schedule	0011	225,095.74
Fund Balance for Budget	TFS48	28,386.06
Operating Reserve	0961	28,386.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,452.13
State - On-Schedule Transportation Reimbursement	3210	37,452.13
District Tax Levy	1110	225,095.74
District Mills	999	51.30
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

Submit ID: 1225-24773764

1225 Sun River Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	43,912.38

Budget Uses

Expenditure Budget	0002	43,912.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,730.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,730.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,181.80
District Mills	999	4.60
Total Estimated Revenues to Fund Adopted Budget	0004	43,912.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	48,608.00	29,164.80	9,721.60	9,721.60
2018 thomas CHA	2017	52,301.00	62,761.20	10,460.20	10,460.20
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	17,066.00	25,599.00	N/A	NA
bus radios, base station, portable radios	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	29,111.73	43,667.60	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	45,000.00	67,500.00	N/A	NA
2008 THOMS INTL #06-3 6370	2007	44,040.50	66,060.75	N/A	NA
2006 THOMAS #-05-1	2006	44,300.00	67,950.00	N/A	0.00
2003 BlueBird	2003	33,796.66	50,694.99	N/A	NA
Total					20,181.80

Budget Report
FY 2024
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-24773764

13 Tuition Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,833.52
Unreserved Fund Balance Reappropriated	0970	7,833.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	172,166.48
District Mills	999	39.24
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,113.40
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	1,113.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	258,886.60
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,532.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,532.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,467.50
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
07 Cascade

Submit ID: 1225-24773764

1225 Sun River Valley Elem

28 Technology Fund

Adopted Budget	0001	33,073.87

Budget Uses

Expenditure Budget	0002	33,073.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,881.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,881.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,192.45
District Tax Levy	1110	30,000.00
District Mills	999	6.84
Total Estimated Revenues to Fund Adopted Budget	0004	33,073.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	26,485.21

Budget Uses

Expenditure Budget	0002	26,485.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,485.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,485.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,485.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

Submit ID: 1225-24773764

1225 Sun River Valley Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

Submit ID: 1225-24773764

1225 Sun River Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	45,780.96

Budget Uses

Expenditure Budget		0002	45,780.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,870.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,870.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,152.66
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,757.34	
District Tax Levy		1110	9,757.34
District Mills		999	2.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.22
Total Estimated Revenues to Fund Adopted Budget		0004	45,780.96

Budget Report
FY 2024

32 Missoula

0594 Sunset Elem

Submit ID: 0594-43067363

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	1,763,344

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Laura Nygard

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0594 Sunset Elem

Submit ID: 0594-43067363

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	153,471.47	0.00	10%	0.00%	0.00	83,609.35	69,862.12	39.62
10 Transportation	48,800.00	6,787.90	20%	13.91%	0.00	20,785.73	28,014.27	15.89
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,460.71		N/A		1,460.71	0.00	0.00	0.00
14 Retirement	22,574.00	4,514.80	20%	20.00%	10,589.17	11,984.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	248.99	0.00	N/A	0.00%	130.34	118.65	0.00	0.00
29 Flexibility	1.38	0.00	N/A	0.00%	1.38	0.00	0.00	0.00
61 Building Reserve	72,231.89	0.00	N/A	0.00%	55,691.89	13,214.21	3,325.79	1.89
Total of All Funds	298,788.44	11,302.70			67,873.49	129,712.77	101,202.18	57.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

32 Missoula

0594 Sunset Elem

Submit ID: 0594-43067363

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SUNSET K-8 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	61,162.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,808.55
D.	At Risk Student	(I-D)	1,281.05
E.	Indian Education For All	(I-E)	310.83
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	297.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,696.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	565.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	345.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	127,922.41
C.	Maximum Budget Limit	(II-C)	156,756.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,708.96
E.	Adopted Budget	(II-E)	156,631.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	124,762.51
H.	Maximum Budget Limit	(II-H)	153,485.42
I.	Highest Budget Without a Vote	(II-I)	153,471.47
J.	Highest Budget	(II-J)	157,589.03
K.	Highest Voted Amount	(II-K)	4,117.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	153,471.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		153,471.47
1.	BASE Budget Limit	(V-A1)	124,762.51	
2.	Over-BASE Budget	(V-A2)	28,708.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,162.74
1.	Direct State Aid Paid By State	(V-B1)	61,162.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,808.55
D.	At Risk Student	(V-D)		1,281.05
E.	Indian Education For All	(V-E)		310.83
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		297.57
H.	Special Education Allowable Cost Payment	(V-H)		1,696.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,205.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,052.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,153.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		124,762.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,708.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,708.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.28
1.	District Property Tax Levy Mills	(V-U1)	16.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0594 Sunset Elem

Submit ID: 0594-43067363

01 General Fund

Adopted Budget	0001	153,471.47

Budget Uses

Expenditure Budget	0002	153,471.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	61,162.74
Quality Educator	3111	10,808.55
At Risk Student	3112	1,281.05
Indian Education For All	3113	310.83
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,696.31
Data For Achievement	3116	297.57
State - Guaranteed Tax Base Aid	3120	8,052.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,153.16		
Over-BASE Levy	1110(c)	28,708.96		
District Tax Levy			1110	69,862.12
Total Estimated Revenues to Fund Adopted Budget			0004	153,471.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,800.00

Budget Uses

Expenditure Budget	0002	48,800.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,896.12
Contingency	0006	1,889.61
Over-Schedule	0011	28,014.27
Fund Balance for Budget	TFS48	6,787.90
Operating Reserve	0961	6,787.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,392.86
State - On-Schedule Transportation Reimbursement	3210	10,392.87
District Tax Levy	1110	28,014.27
District Mills	999	15.89
Total Estimated Revenues to Fund Adopted Budget	0004	48,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,460.71

Budget Uses

Expenditure Budget	0002	1,460.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,460.71
Unreserved Fund Balance Reappropriated	0970	1,460.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,460.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0594 Sunset Elem

Submit ID: 0594-43067363

14 Retirement Fund

Adopted Budget	0001	22,574.00

Budget Uses

Expenditure Budget	0002	22,574.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,103.97
Operating Reserve	0961	4,514.80
Unreserved Fund Balance Reappropriated	0970	10,589.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,984.83
Total Estimated Revenues to Fund Adopted Budget	0004	22,574.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	248.99

Budget Uses

Expenditure Budget	0002	248.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	130.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	118.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	248.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.38

Budget Uses

Expenditure Budget	0002	1.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0594 Sunset Elem

Submit ID: 0594-43067363

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0594 Sunset Elem

Submit ID: 0594-43067363

61 Building Reserve Fund

Adopted Budget		0001	72,231.89

Budget Uses

Expenditure Budget		0002	72,231.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,691.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,691.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,214.21
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,325.79	
District Tax Levy		1110	3,325.79
District Mills		999	1.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.89
Total Estimated Revenues to Fund Adopted Budget		0004	72,231.89

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 230	117	6,115,286

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Autumn Schultz

(Signature) (Date)

Chairperson, School Trustees: Jaime Talbot

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,152,756.47	283,740.34	10%	9.00%	0.00	2,335,298.33	817,458.14	133.65
10 Transportation	325,000.00	65,000.00	20%	20.00%	21,163.44	51,035.83	252,800.73	41.34
11 Bus Depreciation Reserve	340,432.96	0.00	N/A	0.00%	263,458.85	4,346.11	72,628.00	11.88
13 Tuition	62,583.00		N/A		19,003.98	357.48	43,221.54	7.07
14 Retirement	475,000.00	95,000.00	20%	20.00%	39,355.00	435,645.00		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	83.98	227.53	34,688.49	5.67
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,901.70	0.00	N/A	0.00%	1,129.89	2,771.81	60,000.00	9.81
29 Flexibility	26,682.32	18,048.71	N/A	67.64%	0.00	26,682.32	0.00	0.00
61 Building Reserve	215,285.36	20,000.00	N/A	9.29%	146,675.36	48,610.00	20,000.00	3.27
Total of All Funds	4,696,641.81	494,039.05			490,870.50	2,904,974.41	1,300,796.90	212.69

50 Debt Service **Tax Jurisdiction**								
Series 2018	232,787.52	31,569.95	20-9-438	13.56%	0.00	1,500.00	231,287.52	37.82

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUPERIOR K-6	173 *
M1	SUPERIOR 7-8	57 *
H1	SUPERIOR HS 9-12	117

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,310,378.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	141,748.50
D.	At Risk Student	(I-D)	21,885.28
E.	Indian Education For All	(I-E)	8,296.77
F.	American Indian Achievement Gap	(I-F)	3,995.00
G.	Data For Achievement	(I-G)	7,942.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,735.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,910.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,663.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,058.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	351
B.	BASE Budget Limit	(II-B)	2,553,717.91
C.	Maximum Budget Limit	(II-C)	3,155,321.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	545,899.20
E.	Adopted Budget	(II-E)	3,099,617.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,606,857.27
H.	Maximum Budget Limit	(II-H)	3,216,832.14
I.	Highest Budget Without a Vote	(II-I)	3,152,756.47
J.	Highest Budget	(II-J)	3,216,832.14
K.	Highest Voted Amount	(II-K)	64,075.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,152,756.47

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		283,740.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		283,740.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	32,692.52	18,042.57	50,735.09
B.	Special Education RSBG to Coop	10,896.80	6,013.80	16,910.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,435.73	9,622.55	27,058.28

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,502,385.40	913,887.00	2,416,272.40
		1,674,124.40	1,257,370.00	2,931,494.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	590,965.91	443,851.61	1,034,817.52
H.	Special Education in BASE@40%	17,435.73	9,622.55	27,058.28
I.	Subsidized BASE Amount	608,401.64	453,474.16	1,061,875.80
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,152,756.47
1.	BASE Budget Limit	(V-A1)	2,606,857.27	
2.	Over-BASE Budget	(V-A2)	545,899.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,310,378.00
1.	Direct State Aid Paid By State	(V-B1)	1,310,378.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		141,748.50
D.	At Risk Student	(V-D)		21,885.28
E.	Indian Education For All	(V-E)		8,296.77
F.	American Indian Achievement Gap	(V-F)		3,995.00
G.	Data For Achievement	(V-G)		7,942.83

H.	Special Education Allowable Cost Payment	(V-H)		50,735.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,988.52
	1. Actual Non-Levy Revenue	(V-J1)	4,988.52	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,056,887.28
	1. State - Guaranteed Tax Base Aid	(V-L1)	785,328.34	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	271,558.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,606,857.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		545,899.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		545,899.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.66
T.	BASE Mills - High School	(V-T)		16.72
U.	Over-BASE Mills	(V-U)		89.27
	1. District Property Tax Levy Mills	(V-U1)	89.27	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		133.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

01 General Fund

Adopted Budget	0001	3,152,756.47

Budget Uses

Expenditure Budget	0002	3,152,756.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,310,378.00
Quality Educator	3111	141,748.50
At Risk Student	3112	21,885.28
Indian Education For All	3113	8,296.77
American Indian Achievement Gap	3114	3,995.00
State Special Education Allowable Cost Payment to Districts	3115	50,735.09
Data For Achievement	3116	7,942.83
State - Guaranteed Tax Base Aid	3120	785,328.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,988.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	271,558.94		
Over-BASE Levy	1110(c)	545,899.20		
District Tax Levy			1110	817,458.14
Total Estimated Revenues to Fund Adopted Budget			0004	3,152,756.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,620.52
Contingency	0006	4,562.05
Over-Schedule	0011	274,817.43
Fund Balance for Budget	TFS48	86,163.44
Operating Reserve	0961	65,000.00
Unreserved Fund Balance Reappropriated	0970	21,163.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	853.26
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,091.28
State - On-Schedule Transportation Reimbursement	3210	25,091.29
District Tax Levy	1110	252,800.73
District Mills	999	41.34
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	340,432.96

Budget Uses

Expenditure Budget	0002	340,432.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	263,458.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	263,458.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,346.11
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,628.00
District Mills	999	11.88
Total Estimated Revenues to Fund Adopted Budget	0004	340,432.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas 311TS	2023	122,242.00	0.00	24,448.40	12,224.00
2021 Thomas Bus	2020	109,407.00	65,644.20	21,881.40	10,940.00
Thomas TransLiner Activity Bus	2019	100,000.00	80,000.00	20,000.00	10,000.00
2017 Thomas	2018	98,647.00	98,647.00	19,729.40	9,865.00
2018 Thomas	2018	98,665.00	98,665.00	19,733.00	9,867.00
2019 Thomas	2018	98,707.00	98,707.00	19,741.40	9,871.00
2017 Thomas	2016	98,611.00	98,633.20	19,722.20	9,861.00
2012 Thomas 66 cap	2011	92,575.00	138,862.50	N/A	NA
Total					72,628.00

13 Tuition Fund

Adopted Budget	0001	62,583.00

Budget Uses

Expenditure Budget	0002	62,583.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,003.98
Unreserved Fund Balance Reappropriated	0970	19,003.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	357.48
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,221.54
District Mills	999	7.07
Total Estimated Revenues to Fund Adopted Budget	0004	62,583.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

14 Retirement Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,355.00
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	39,355.00

Estimated Funding Sources

Interest Earnings	1510	463.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	435,182.00
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,333.98
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	83.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	227.53
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,688.49
District Mills	999	5.67
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

28 Technology Fund

Adopted Budget	0001	63,901.70

Budget Uses

Expenditure Budget	0002	63,901.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,129.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,129.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	292.68
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,479.13
District Tax Levy	1110	60,000.00
District Mills	999	9.81
Total Estimated Revenues to Fund Adopted Budget	0004	63,901.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	26,682.32

Budget Uses

Expenditure Budget	0002	26,682.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,048.71
Operating Reserve	0961	18,048.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	4,340.00
State - Advanced Opportunity Aid	3770	22,342.32
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,682.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

50 Debt Service Fund

Series 2018

Taxable Value		6,115,286.00
Adopted Budget	0001	232,787.52

Budget Uses

Expenditure Budget	0002	232,787.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,569.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	31,569.95
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	231,287.52
Jurisdiction Mills	999	37.82
Total Estimated Revenues to Fund Adopted Budget	0004	232,787.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	01/18/2018	06/30/2038	1,612,837.50	1,242,500.00	70,000.00	45,993.76	400.00
Elementary Bond	01/31/2018	06/30/2038	1,612,837.50	1,242,500.00	70,000.00	45,993.76	400.00
Total Bond Requirements							232,787.52

Total Debt Service Requirements	0002	232,787.52

Budget Report
FY 2024

31 Mineral

Submit ID: 0579-20579417

0579 Superior K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	215,285.36

Budget Uses

Expenditure Budget		0002	215,285.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	166,675.36
Operating Reserve		0961	20,000.00
Unreserved Fund Balance Reappropriated		0970	146,675.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,610.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	3.27
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.27
Total Estimated Revenues to Fund Adopted Budget		0004	215,285.36

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	4	N/A	2,898,524

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carol Field

(Signature) (Date)

Chairperson, School Trustees: Kvande Anderson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	91,772.21	10,129.18	10%	11.04%	247.77	31,142.59	60,381.85	20.83
10 Transportation	2,864.40	572.88	20%	20.00%	984.96	1,879.44	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	16,049.65		N/A		0.00	0.00	16,049.65	5.54
14 Retirement	10,912.38	2,182.48	20%	20.00%	4,049.90	6,862.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	386.21	0.00	N/A	0.00%	309.32	76.89	0.00	0.00
29 Flexibility	1.61	0.00	N/A	0.00%	1.61	0.00	0.00	0.00
61 Building Reserve	42,714.81	0.00	N/A	0.00%	27,274.81	9,340.00	6,100.00	2.10
Total of All Funds	164,701.27	12,884.54			32,868.37	49,301.40	82,531.50	28.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E2 SALMON PRAIRIE K-8 4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	18,268.18
B.	Mandatory Non-isolated Levy	(I-B)	18,268.18
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,903.87
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	91.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,956.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	154.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	71,196.40
C.	Maximum Budget Limit	(II-C)	87,874.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,920.03
E.	Adopted Budget	(II-E)	82,116.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	80,852.18
H.	Maximum Budget Limit	(II-H)	99,688.42
I.	Highest Budget Without a Vote	(II-I)	91,772.21
J.	Highest Budget	(II-J)	99,688.42
K.	Highest Voted Amount	(II-K)	7,916.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	91,772.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		129.18
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	129.18	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		247.77
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	247.77	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,376.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		91,772.21
1.	BASE Budget Limit	(V-A1)	80,852.18	
2.	Over-BASE Budget	(V-A2)	10,920.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		36,536.36
1.	Direct State Aid Paid By State	(V-B1)	18,268.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	18,268.18	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,903.87
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		91.56
H.	Special Education Allowable Cost Payment	(V-H)		6,956.88
I.	Remaining Fund Balance Available	(V-I)		247.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		256.10
1.	Actual Non-Levy Revenue	(V-J1)	256.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		31,193.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,193.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		80,852.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		10,920.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,920.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		6.30
S.	BASE Mills - Elementary	(V-S)		10.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.77
	1. District Property Tax Levy Mills	(V-U1)	3.77	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

01 General Fund

Adopted Budget	0001	91,772.21

Budget Uses

Expenditure Budget	0002	91,772.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	247.77
Direct State Aid	3110	18,268.18
Quality Educator	3111	3,566.00
At Risk Student	3112	1,903.87
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,956.88
Data For Achievement	3116	91.56
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	256.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	18,268.18	
BASE Levy	1110(b)	31,193.64	
Over-BASE Levy	1110(c)	10,920.03	
District Tax Levy		1110	60,381.85
Total Estimated Revenues to Fund Adopted Budget		0004	91,772.21
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

10 Transportation Fund

Adopted Budget	0001	2,864.40

Budget Uses

Expenditure Budget	0002	2,864.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,604.00
Contingency	0006	260.40
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,557.84
Operating Reserve	0961	572.88
Unreserved Fund Balance Reappropriated	0970	984.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	447.24
State - On-Schedule Transportation Reimbursement	3210	1,432.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,864.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

13 Tuition Fund

Adopted Budget	0001	16,049.65

Budget Uses

Expenditure Budget	0002	16,049.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,049.65
District Mills	999	5.54
Total Estimated Revenues to Fund Adopted Budget	0004	16,049.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

14 Retirement Fund

Adopted Budget	0001	10,912.38

Budget Uses

Expenditure Budget	0002	10,912.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,232.38
Operating Reserve	0961	2,182.48
Unreserved Fund Balance Reappropriated	0970	4,049.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,862.48
Total Estimated Revenues to Fund Adopted Budget	0004	10,912.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

28 Technology Fund

Adopted Budget	0001	386.21

Budget Uses

Expenditure Budget	0002	386.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	309.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	309.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	76.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	386.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.61

Budget Uses

Expenditure Budget	0002	1.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0486-33170288

0486 Swan Lake-Salmon Elem

61 Building Reserve Fund

Adopted Budget		0001	42,714.81

Budget Uses

Expenditure Budget		0002	42,714.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,274.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,274.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,340.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,100.00	
District Tax Levy		1110	6,100.00
District Mills		999	2.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.10
Total Estimated Revenues to Fund Adopted Budget		0004	42,714.81

Budget Report
FY 2024

15 Flathead

0309 Swan River Elem

Submit ID: 0309-29197003

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	198	N/A	10,152,870

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dee Johnson

(Signature) (Date)

Chairperson, School Trustees: Dan Elwell

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0309 Swan River Elem

Submit ID: 0309-29197003

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,342,707.34	127,941.74	10%	9.53%	0.00	1,027,237.79	315,469.55	31.06
10 Transportation	9,456.10	923.83	20%	9.77%	0.00	198.00	9,258.10	0.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,740.00		N/A		0.00	0.00	18,740.00	1.85
14 Retirement	193,101.42	38,620.28	20%	20.00%	38,134.92	154,966.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,060.40	0.00	N/A	0.00%	2,832.57	1,227.83	0.00	0.00
29 Flexibility	5,758.95	0.00	N/A	0.00%	5,758.95	0.00	0.00	0.00
61 Building Reserve	121,656.27	0.00	N/A	0.00%	84,656.27	16,400.00	20,600.00	2.03
Total of All Funds	1,695,480.48	167,485.85			131,382.71	1,200,030.12	364,067.65	35.85

50 Debt Service **Tax Jurisdiction**								
0309	87,206.26	37,240.80	20-9-438	42.70%	0.00	0.00	87,206.26	8.59

Budget Report
FY 2024

15 Flathead

Submit ID: 0309-29197003

0309 Swan River Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN RIVER K-6	141
M1	SWAN RIVER 7-8	57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	661,197.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,358.00
D.	At Risk Student	(I-D)	4,817.34
E.	Indian Education For All	(I-E)	4,734.18
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	4,532.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,533.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,177.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,461.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	200
B.	BASE Budget Limit	(II-B)	1,250,771.49
C.	Maximum Budget Limit	(II-C)	1,560,553.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	51,625.71
E.	Adopted Budget	(II-E)	1,302,397.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,291,081.63
H.	Maximum Budget Limit	(II-H)	1,601,168.41
I.	Highest Budget Without a Vote	(II-I)	1,342,707.34
J.	Highest Budget	(II-J)	1,601,168.41
K.	Highest Voted Amount	(II-K)	258,461.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,342,707.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		127,941.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		127,941.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,342,707.34
1.	BASE Budget Limit	(V-A1)	1,291,081.63	
2.	Over-BASE Budget	(V-A2)	51,625.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		661,197.94
1.	Direct State Aid Paid By State	(V-B1)	661,197.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,358.00
D.	At Risk Student	(V-D)		4,817.34
E.	Indian Education For All	(V-E)		4,734.18
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		4,532.22
H.	Special Education Allowable Cost Payment	(V-H)		30,533.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,817.75
1.	Actual Non-Levy Revenue	(V-J1)	2,817.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		535,620.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	271,776.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	263,843.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,291,081.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,625.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		51,625.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.08
1.	District Property Tax Levy Mills	(V-U1)	5.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0309 Swan River Elem

Submit ID: 0309-29197003

01 General Fund

Adopted Budget	0001	1,342,707.34

Budget Uses

Expenditure Budget	0002	1,342,707.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	661,197.94
Quality Educator	3111	46,358.00
At Risk Student	3112	4,817.34
Indian Education For All	3113	4,734.18
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	30,533.58
Data For Achievement	3116	4,532.22
State - Guaranteed Tax Base Aid	3120	271,776.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,817.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	263,843.84		
Over-BASE Levy	1110(c)	51,625.71		
District Tax Levy			1110	315,469.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,342,707.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,456.10

Budget Uses

Expenditure Budget	0002	9,456.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	98.00
Contingency	0006	100.00
Over-Schedule	0011	9,258.10
Fund Balance for Budget	TFS48	923.83
Operating Reserve	0961	923.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	99.00
State - On-Schedule Transportation Reimbursement	3210	99.00
District Tax Levy	1110	9,258.10
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	9,456.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	18,740.00

Budget Uses

Expenditure Budget	0002	18,740.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,740.00
District Mills	999	1.85
Total Estimated Revenues to Fund Adopted Budget	0004	18,740.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

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14 Retirement Fund

Adopted Budget	0001	193,101.42

Budget Uses

Expenditure Budget	0002	193,101.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,755.20
Operating Reserve	0961	38,620.28
Unreserved Fund Balance Reappropriated	0970	38,134.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	154,966.50
Total Estimated Revenues to Fund Adopted Budget	0004	193,101.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,060.40

Budget Uses

Expenditure Budget	0002	4,060.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,832.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,832.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,227.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,060.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	5,758.95

Budget Uses

Expenditure Budget	0002	5,758.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,758.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,758.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,758.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0309 Swan River Elem

Submit ID: 0309-29197003

50 Debt Service Fund

0309

Taxable Value		10,152,870.00
Adopted Budget	0001	87,206.26

Budget Uses

Expenditure Budget	0002	87,206.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,240.80
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	37,240.80
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,206.26
Jurisdiction Mills	999	8.59
Total Estimated Revenues to Fund Adopted Budget	0004	87,206.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	09/28/2005	06/30/2025	1,191,000.00	85,000.00	80,000.00	6,806.26	400.00
Total Bond Requirements							87,206.26
Total Debt Service Requirements						0002	87,206.26

Budget Report
FY 2024

15 Flathead

0309 Swan River Elem

Submit ID: 0309-29197003

61 Building Reserve Fund

Adopted Budget		0001	121,656.27

Budget Uses

Expenditure Budget		0002	121,656.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,656.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,656.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,600.00	
District Tax Levy		1110	20,600.00
District Mills		999	2.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.03
Total Estimated Revenues to Fund Adopted Budget		0004	121,656.27

Budget Report
FY 2024

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-79875518

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	37	N/A	5,285,951

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Kitty Logan

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

Submit ID: 0596-79875518

0596 Swan Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	435,576.44	43,323.02	10%	9.95%	0.00	228,579.14	206,997.30	39.15
10 Transportation	105,000.00	21,000.00	20%	20.00%	10,577.14	19,543.92	74,878.94	14.17
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	45,000.00	9,000.00	20%	20.00%	7,348.59	37,651.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,702.75	0.00	N/A	0.00%	1,368.42	334.33	0.00	0.00
29 Flexibility	3,517.85	0.00	N/A	0.00%	3,517.85	0.00	0.00	0.00
61 Building Reserve	76,887.42	0.00	N/A	0.00%	58,477.42	290.00	18,120.00	3.43
Total of All Funds	667,684.46	73,323.02			81,289.42	286,398.80	299,996.24	56.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0596-79875518

0596 Swan Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN VALLEY K-6	32
M1	SWAN VALLEY 7-8	5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	181,826.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,058.17
D.	At Risk Student	(I-D)	4,604.42
E.	Indian Education For All	(I-E)	884.67
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	846.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,705.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,901.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	887.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	317,805.30
C.	Maximum Budget Limit	(II-C)	393,082.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	82,892.42
E.	Adopted Budget	(II-E)	401,265.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	351,559.63
H.	Maximum Budget Limit	(II-H)	435,576.44
I.	Highest Budget Without a Vote	(II-I)	435,576.44
J.	Highest Budget	(II-J)	435,576.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	435,576.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		43,323.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		43,323.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		435,576.44
1.	BASE Budget Limit	(V-A1)	351,559.63	
2.	Over-BASE Budget	(V-A2)	84,016.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		181,826.55
1.	Direct State Aid Paid By State	(V-B1)	181,826.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,058.17
D.	At Risk Student	(V-D)		4,604.42
E.	Indian Education For All	(V-E)		884.67
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		846.93
H.	Special Education Allowable Cost Payment	(V-H)		5,705.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,021.01
1.	Actual Non-Levy Revenue	(V-J1)	3,021.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		143,612.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	20,631.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	122,980.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		351,559.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		84,016.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		84,016.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.89
1.	District Property Tax Levy Mills	(V-U1)	15.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-79875518

01 General Fund

Adopted Budget	0001	435,576.44

Budget Uses

Expenditure Budget	0002	435,576.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	181,826.55
Quality Educator	3111	11,058.17
At Risk Student	3112	4,604.42
Indian Education For All	3113	884.67
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,705.77
Data For Achievement	3116	846.93
State - Guaranteed Tax Base Aid	3120	20,631.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,021.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	122,980.49		
Over-BASE Levy	1110(c)	84,016.81		
District Tax Levy			1110	206,997.30
Total Estimated Revenues to Fund Adopted Budget			0004	435,576.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,767.20
Contingency	0006	1,776.72
Over-Schedule	0011	85,456.08
Fund Balance for Budget	TFS48	31,577.14
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	10,577.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,771.96
State - On-Schedule Transportation Reimbursement	3210	9,771.96
District Tax Levy	1110	74,878.94
District Mills	999	14.17
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,348.59
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	7,348.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	37,651.41
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,702.75

Budget Uses

Expenditure Budget	0002	1,702.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,368.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,368.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	334.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,702.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	3,517.85

Budget Uses

Expenditure Budget	0002	3,517.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,517.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,517.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,517.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2024

32 Missoula

Submit ID: 0596-79875518

0596 Swan Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	76,887.42
Budget Uses			
Expenditure Budget		0002	18,410.00
Add To Fund Balance		0003	58,477.42
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,477.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,477.42
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	290.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,120.00	
District Tax Levy		1110	18,120.00
District Mills		999	3.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.43
Total Estimated Revenues to Fund Adopted Budget		0004	76,887.42

Budget Report
FY 2024

49 Sweet Grass

Submit ID: 0882-14390220

0882 Sweet Grass County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	169	32,804,830

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Mills

(Signature) (Date)

Chairperson, School Trustees: Josh Donald

(Signature) (Date)

County Superintendent: Callie Rech

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

49 Sweet Grass

Submit ID: 0882-14390220

0882 Sweet Grass County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,842,176.99	125,763.58	10%	6.83%	0.00	920,392.46	921,784.53	28.10
10 Transportation	420,000.00	84,000.00	20%	20.00%	42,348.65	109,587.06	268,064.29	8.17
11 Bus Depreciation Reserve	119,559.82	0.00	N/A	0.00%	47,985.82	0.00	71,574.00	2.18
13 Tuition	44,738.02		N/A		44,738.02	0.00	0.00	0.00
14 Retirement	340,000.00	68,000.00	20%	20.00%	64,551.76	275,448.24		
17 Adult Education	50,000.00	0.00	35%	0.00%	28,486.90	0.00	21,513.10	0.66
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	134,935.95	0.00	N/A	0.00%	41,935.95	1,373.21	91,626.79	2.79
29 Flexibility	33,377.31	0.00	N/A	0.00%	14,347.28	19,030.03	0.00	0.00
61 Building Reserve	141,876.67	0.00	N/A	0.00%	77,846.67	5,191.02	58,838.98	1.79
Total of All Funds	3,126,664.76	277,763.58			362,241.05	1,331,022.02	1,433,401.69	43.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

49 Sweet Grass **Submit ID: 0882-14390220**

0882 Sweet Grass County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SWEET GRASS CO HS 9-12 169 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	742,621.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,184.96
D.	At Risk Student	(I-D)	2,013.17
E.	Indian Education For All	(I-E)	4,040.79
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,868.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,290.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,429.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,415.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	173
B.	BASE Budget Limit	(II-B)	1,431,536.34
C.	Maximum Budget Limit	(II-C)	1,781,237.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	401,762.44
E.	Adopted Budget	(II-E)	1,833,298.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,443,961.79
H.	Maximum Budget Limit	(II-H)	1,795,788.41
I.	Highest Budget Without a Vote	(II-I)	1,842,176.99
J.	Highest Budget	(II-J)	1,842,176.99
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,842,176.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,763.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,763.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,842,176.99
1.	BASE Budget Limit	(V-A1)	1,443,961.79	
2.	Over-BASE Budget	(V-A2)	398,215.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		742,621.22
1.	Direct State Aid Paid By State	(V-B1)	742,621.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,184.96
D.	At Risk Student	(V-D)		2,013.17
E.	Indian Education For All	(V-E)		4,040.79
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,868.41
H.	Special Education Allowable Cost Payment	(V-H)		25,290.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,910.07
1.	Actual Non-Levy Revenue	(V-J1)	5,910.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		594,032.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	70,463.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	523,569.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,443,961.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		398,215.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		398,215.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.96
U.	Over-BASE Mills	(V-U)		12.14
1.	District Property Tax Levy Mills	(V-U1)	12.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

49 Sweet Grass

Submit ID: 0882-14390220

0882 Sweet Grass County H S

01 General Fund

Adopted Budget	0001	1,842,176.99

Budget Uses

Expenditure Budget	0002	1,842,176.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	742,621.22
Quality Educator	3111	66,184.96
At Risk Student	3112	2,013.17
Indian Education For All	3113	4,040.79
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	25,290.44
Data For Achievement	3116	3,868.41
State - Guaranteed Tax Base Aid	3120	70,463.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,663.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,246.65
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	523,569.33		
Over-BASE Levy	1110(c)	398,215.20		
District Tax Levy			1110	921,784.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,842,176.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	99,624.60
Contingency	0006	9,962.46
Over-Schedule	0011	310,412.94
Fund Balance for Budget	TFS48	126,348.65
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	42,348.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,793.53
State - On-Schedule Transportation Reimbursement	3210	54,793.53
District Tax Levy	1110	268,064.29
District Mills	999	8.17
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass **Submit ID: 0882-14390220**

0882 Sweet Grass County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	119,559.82

Budget Uses

Expenditure Budget	0002	119,559.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,985.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,985.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	71,574.00
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	119,559.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition Type E Bus	2023	57,609.00	0.00	11,521.80	5,000.00
2021 Coach 3-SE102 Ultra Coachliner	2021	282,450.00	0.00	56,490.00	25,000.00
2021 Thomas Saf-T-Liner	2021	91,000.00	18,200.00	18,200.00	9,100.00
18 FREIGHTLINER 6392	2018	144,825.00	106,895.00	28,965.00	7,000.00
2017 THOMAS SAFT-6371	2017	128,738.00	117,242.80	25,747.60	7,000.00
17 Thomas C2-3249	2016	92,370.00	103,422.00	18,474.00	18,474.00
15 Thomas 6940	2014	90,492.00	135,738.00	N/A	NA
14 Thomas--3207	2013	120,644.00	180,966.00	N/A	NA
12 Bluebird--4619	2012	77,250.00	115,875.00	N/A	NA
Total					71,574.00

13 Tuition Fund

Adopted Budget	0001	44,738.02

Budget Uses

Expenditure Budget	0002	44,738.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,738.02
Unreserved Fund Balance Reappropriated	0970	44,738.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,738.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

Submit ID: 0882-14390220

0882 Sweet Grass County H S

14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,551.76
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	64,551.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	275,448.24
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

Submit ID: 0882-14390220

0882 Sweet Grass County H S

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,486.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,486.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,513.10
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	134,935.95

Budget Uses

Expenditure Budget	0002	134,935.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,935.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,935.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,373.21
District Tax Levy	1110	91,626.79
District Mills	999	2.79
Total Estimated Revenues to Fund Adopted Budget	0004	134,935.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	33,377.31

Budget Uses

Expenditure Budget	0002	33,377.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,347.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,347.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,030.03
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,377.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

49 Sweet Grass

Submit ID: 0882-14390220

0882 Sweet Grass County H S

61 Building Reserve Fund

Adopted Budget	0001	141,876.67

Budget Uses

Expenditure Budget	0002	141,876.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,846.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,846.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,191.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	28,838.98	
District Tax Levy		1110	58,838.98
District Mills		999	1.79
Building Reserve Voted Mills		0134	0.91
Building Reserve Permissive Mills		0135	0.88
Total Estimated Revenues to Fund Adopted Budget		0004	141,876.67

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	300,000.00	10	612	0.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2024

09 Custer

0189 S Y Elem

Submit ID: 0189-26708009

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	3,339,686

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Michelle Dauenhauer

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

09 Custer

0189 S Y Elem

Submit ID: 0189-26708009

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	91,971.50	10,000.00	10%	10.87%	4,572.67	55,734.39	31,664.44	9.48
10 Transportation	359.70	0.00	20%	0.00%	432.43	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,000.00	1,000.00	20%	14.29%	2,040.86	4,959.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	477.08	0.00	N/A	0.00%	389.61	87.47	0.00	0.00
29 Flexibility	7,368.11	0.00	N/A	0.00%	7,368.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	107,176.39	11,000.00			14,803.68	60,781.00	31,664.44	9.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

09 Custer

0189 S Y Elem

Submit ID: 0189-26708009

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S Y K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,482.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,396.40
E.	Indian Education For All	(I-E)	191.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	183.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,079.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	359.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	93,499.64
C.	Maximum Budget Limit	(II-C)	116,475.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	93,499.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	91,971.50
H.	Maximum Budget Limit	(II-H)	114,079.94
I.	Highest Budget Without a Vote	(II-I)	91,971.50
J.	Highest Budget	(II-J)	114,079.94
K.	Highest Voted Amount	(II-K)	22,108.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	91,971.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,572.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,572.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,572.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		91,971.50
1.	BASE Budget Limit	(V-A1)	91,971.50	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,482.31
1.	Direct State Aid Paid By State	(V-B1)	47,482.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,396.40
E.	Indian Education For All	(V-E)		191.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		183.12
H.	Special Education Allowable Cost Payment	(V-H)		1,079.47
I.	Remaining Fund Balance Available	(V-I)		4,572.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,835.81
1.	Actual Non-Levy Revenue	(V-J1)	1,835.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		31,664.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,664.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		91,971.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		9.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	91,971.50

Budget Uses

Expenditure Budget	0002	91,971.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,572.67
Direct State Aid	3110	47,482.31
Quality Educator	3111	3,566.00
At Risk Student	3112	1,396.40
Indian Education For All	3113	191.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,079.47
Data For Achievement	3116	183.12
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,835.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,664.44		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	31,664.44
Total Estimated Revenues to Fund Adopted Budget			0004	91,971.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

09 Custer

0189 S Y Elem

Submit ID: 0189-26708009

10 Transportation Fund

Adopted Budget	0001	359.70

Budget Uses

Expenditure Budget	0002	359.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	259.70
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	432.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	432.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	359.70
Estimated Revenues Exceeding Adopted Budget	0004a	72.73

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,040.86
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	2,040.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,959.14
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	477.08

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	477.08
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	389.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	389.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	477.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,368.11

Budget Uses

Expenditure Budget	0002	7,368.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,368.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,368.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,368.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0593-29285978

0593 Target Range Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	587	N/A	16,660,953

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Pyette

(Signature) (Date)

Chairperson, School Trustees: Thomas Buchholz

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

Submit ID: 0593-29285978

0593 Target Range Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,501,334.80	483,190.05	10%	10.73%	17,096.81	3,154,232.90	1,330,005.09	79.83
10 Transportation	440,367.00	79,997.01	20%	18.17%	0.00	53,617.47	386,749.53	23.21
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	175,000.00		N/A		38,110.51	0.00	136,889.49	8.22
14 Retirement	725,751.00	145,150.20	20%	20.00%	111,668.25	614,082.75		
17 Adult Education	69,779.94	0.00	35%	0.00%	69,779.94	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,548.61	0.00	N/A	0.00%	43,095.95	3,452.66	20,000.00	1.20
29 Flexibility	18,078.70	0.00	N/A	0.00%	18,078.70	0.00	0.00	0.00
61 Building Reserve	498,718.65	0.00	N/A	0.00%	418,159.48	43,554.38	37,004.79	2.22
Total of All Funds	6,495,578.70	708,337.26			715,989.64	3,868,940.16	1,910,648.90	114.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0593-29285978

0593 Target Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TARGET RANGE K-6	446
M1	TARGET RANGE 7-8	141

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,789,473.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	157,260.60
D.	At Risk Student	(I-D)	12,063.55
E.	Indian Education For All	(I-E)	14,035.17
F.	American Indian Achievement Gap	(I-F)	8,695.00
G.	Data For Achievement	(I-G)	13,436.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	158,866.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	35,379.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	596
B.	BASE Budget Limit	(II-B)	3,550,066.27
C.	Maximum Budget Limit	(II-C)	4,417,398.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	495,794.51
E.	Adopted Budget	(II-E)	4,045,860.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,630,540.29
H.	Maximum Budget Limit	(II-H)	4,526,519.23
I.	Highest Budget Without a Vote	(II-I)	4,126,334.80
J.	Highest Budget	(II-J)	4,526,519.23
K.	Highest Voted Amount	(II-K)	400,184.43
L.	Amount Approved on Ballot by Voters	(II-L)	375,000.00
M.	Adopted Budget	(II-M)	4,501,334.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		450,133.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		33,056.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	33,056.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,096.81
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,096.81	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		500,286.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,501,334.80
1.	BASE Budget Limit	(V-A1)	3,630,540.29	
2.	Over-BASE Budget	(V-A2)	870,794.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,789,473.32
1.	Direct State Aid Paid By State	(V-B1)	1,789,473.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		157,260.60
D.	At Risk Student	(V-D)		12,063.55
E.	Indian Education For All	(V-E)		14,035.17
F.	American Indian Achievement Gap	(V-F)		8,695.00
G.	Data For Achievement	(V-G)		13,436.43
H.	Special Education Allowable Cost Payment	(V-H)		158,866.24
I.	Remaining Fund Balance Available	(V-I)		17,096.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,357.35
1.	Actual Non-Levy Revenue	(V-J1)	25,357.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,434,255.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	975,045.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	459,210.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,630,540.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		870,794.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		870,794.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.27
1.	District Property Tax Levy Mills	(V-U1)	52.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

Submit ID: 0593-29285978

0593 Target Range Elem

01 General Fund

Adopted Budget	0001	4,501,334.80

Budget Uses

Expenditure Budget	0002	4,501,334.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,096.81
Direct State Aid	3110	1,789,473.32
Quality Educator	3111	157,260.60
At Risk Student	3112	12,063.55
Indian Education For All	3113	14,035.17
American Indian Achievement Gap	3114	8,695.00
State Special Education Allowable Cost Payment to Districts	3115	158,866.24
Data For Achievement	3116	13,436.43
State - Guaranteed Tax Base Aid	3120	975,045.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,357.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	459,210.58		
Over-BASE Levy	1110(c)	870,794.51		
District Tax Levy			1110	1,330,005.09
Total Estimated Revenues to Fund Adopted Budget			0004	4,501,334.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	440,367.00

Budget Uses

Expenditure Budget	0002	440,367.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,743.15
Contingency	0006	4,874.32
Over-Schedule	0011	386,749.53
Fund Balance for Budget	TFS48	79,997.01
Operating Reserve	0961	79,997.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,808.73
State - On-Schedule Transportation Reimbursement	3210	26,808.74
District Tax Levy	1110	386,749.53
District Mills	999	23.21
Total Estimated Revenues to Fund Adopted Budget	0004	440,367.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

32 Missoula

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0593 Target Range Elem

13 Tuition Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,110.51
Unreserved Fund Balance Reappropriated	0970	38,110.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	136,889.49
District Mills	999	8.22
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	725,751.00

Budget Uses

Expenditure Budget	0002	725,751.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	256,818.45
Operating Reserve	0961	145,150.20
Unreserved Fund Balance Reappropriated	0970	111,668.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	614,082.75
Total Estimated Revenues to Fund Adopted Budget	0004	725,751.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	69,779.94

Budget Uses

Expenditure Budget	0002	69,779.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,779.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,779.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	69,779.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,548.61

Budget Uses

Expenditure Budget	0002	66,548.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,095.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,095.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,452.66
District Tax Levy	1110	20,000.00
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	66,548.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
32 Missoula

Submit ID: 0593-29285978

0593 Target Range Elem

29 Flexibility Fund

Adopted Budget	0001	18,078.70

Budget Uses

Expenditure Budget	0002	18,078.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,078.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,078.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,078.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

Submit ID: 0593-29285978

0593 Target Range Elem

61 Building Reserve Fund

Adopted Budget		0001	498,718.65

Budget Uses

Expenditure Budget		0002	498,718.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	418,159.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	418,159.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,554.38
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,004.79	
District Tax Levy		1110	37,004.79
District Mills		999	2.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.22
Total Estimated Revenues to Fund Adopted Budget		0004	498,718.65

Budget Report
FY 2024

40 Prairie

Submit ID: 0726-12668205

0726 Terry K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	120	34	5,530,851

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jody Huber

(Signature) (Date)

Chairperson, School Trustees: Kathy Meidinger

(Signature) (Date)

County Superintendent: Noell Martinson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-12668205

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,694,647.54	169,464.75	10%	10.00%	26,131.13	1,074,370.31	594,146.10	107.42
10 Transportation	229,798.51	45,959.70	20%	20.00%	38,765.61	51,448.32	139,584.58	25.24
11 Bus Depreciation Reserve	244,032.62	0.00	N/A	0.00%	210,941.78	0.00	33,090.84	5.98
13 Tuition	11,346.71		N/A		5,611.69	0.00	5,735.02	1.04
14 Retirement	275,000.00	55,000.00	20%	20.00%	113,696.84	161,303.16		
17 Adult Education	19,151.48	0.00	35%	0.00%	19,151.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,695.60	0.00	N/A	0.00%	8,403.87	1,291.73	20,000.00	3.62
29 Flexibility	189,578.71	0.00	N/A	0.00%	161,578.71	28,000.00	0.00	0.00
61 Building Reserve	152,673.34	0.00	N/A	0.00%	106,723.34	26,177.73	19,772.27	3.57
Total of All Funds	2,845,924.51	270,424.45			691,004.45	1,342,591.25	812,328.81	146.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

40 Prairie

Submit ID: 0726-12668205

0726 Terry K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TERRY K-6	86
M1	TERRY 7-8	34
H1	TERRY HS 9-12	34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	703,411.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,358.00
D.	At Risk Student	(I-D)	4,927.37
E.	Indian Education For All	(I-E)	3,682.14
F.	American Indian Achievement Gap	(I-F)	4,465.00
G.	Data For Achievement	(I-G)	3,525.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,748.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,915.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,499.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,777.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	145
B.	BASE Budget Limit	(II-B)	1,259,183.35
C.	Maximum Budget Limit	(II-C)	1,567,926.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,476.42
E.	Adopted Budget	(II-E)	1,639,659.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,358,273.89
H.	Maximum Budget Limit	(II-H)	1,684,081.87
I.	Highest Budget Without a Vote	(II-I)	1,694,647.54
J.	Highest Budget	(II-J)	1,694,647.54
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,694,647.54

Budget Report
FY 2024

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0726 Terry K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,464.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,131.13
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,131.13	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		195,595.88

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,505.20	5,243.14	23,748.34
B.	Special Education RSBG to Coop	6,168.00	1,747.60	7,915.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,869.28	2,796.30	12,665.58

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	792,126.50	266,279.50	1,058,406.00
		963,865.50	609,762.50	1,573,628.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	340,244.52	215,246.16	555,490.68
H.	Special Education in BASE@40%	9,869.28	2,796.30	12,665.58
I.	Subsidized BASE Amount	350,113.80	218,042.46	568,156.26
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,694,647.54
1.	BASE Budget Limit	(V-A1)	1,358,273.89	
2.	Over-BASE Budget	(V-A2)	336,373.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		703,411.72
1.	Direct State Aid Paid By State	(V-B1)	703,411.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,358.00
D.	At Risk Student	(V-D)		4,927.37
E.	Indian Education For All	(V-E)		3,682.14
F.	American Indian Achievement Gap	(V-F)		4,465.00
G.	Data For Achievement	(V-G)		3,525.06

H.	Special Education Allowable Cost Payment	(V-H)		23,748.34
I.	Remaining Fund Balance Available	(V-I)		26,131.13
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,886.72
1.	Actual Non-Levy Revenue	(V-J1)	2,933.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	3,953.55	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		535,138.41
1.	State - Guaranteed Tax Base Aid	(V-L1)	277,365.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	257,772.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,358,273.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		336,373.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		336,373.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.08
T.	BASE Mills - High School	(V-T)		16.52
U.	Over-BASE Mills	(V-U)		60.82
1.	District Property Tax Levy Mills	(V-U1)	60.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		107.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

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01 General Fund

Adopted Budget	0001	1,694,647.54

Budget Uses

Expenditure Budget	0002	1,694,647.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,131.13
Direct State Aid	3110	703,411.72
Quality Educator	3111	46,358.00
At Risk Student	3112	4,927.37
Indian Education For All	3113	3,682.14
American Indian Achievement Gap	3114	4,465.00
State Special Education Allowable Cost Payment to Districts	3115	23,748.34
Data For Achievement	3116	3,525.06
State - Guaranteed Tax Base Aid	3120	277,365.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,683.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	250.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	3,953.55
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	257,772.45		
Over-BASE Levy	1110(c)	336,373.65		
District Tax Levy			1110	594,146.10
Total Estimated Revenues to Fund Adopted Budget			0004	1,694,647.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	229,798.51

Budget Uses

Expenditure Budget	0002	229,798.51
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,771.20
Contingency	0006	4,677.12
Over-Schedule	0011	178,350.19
Fund Balance for Budget	TFS48	84,725.31
Operating Reserve	0961	45,959.70
Unreserved Fund Balance Reappropriated	0970	38,765.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,724.16
State - On-Schedule Transportation Reimbursement	3210	25,724.16
District Tax Levy	1110	139,584.58
District Mills	999	25.24
Total Estimated Revenues to Fund Adopted Budget	0004	229,798.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	244,032.62

Budget Uses

Expenditure Budget	0002	33,090.84
Add To Fund Balance	0003	210,941.78
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	210,941.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	210,941.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,090.84
District Mills	999	5.98
Total Estimated Revenues to Fund Adopted Budget	0004	244,032.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Ford Expedition Max	2023	49,760.00	0.00	9,952.00	0.00
2021 Ford Expedition Max XLT	2023	52,299.00	0.00	10,459.80	0.00
2015 Thomas C2 Bus	2018	70,000.00	28,000.00	14,000.00	14,000.00
2014 INTERNATIONAL	2014	95,454.20	76,363.36	19,090.84	19,090.84
2008 CHEVY MICROBIRD	2008	51,500.00	61,800.00	10,300.00	0.00
2005 INTERNATIONAL	2005	55,800.00	83,700.00	N/A	NA
2002 FREIGHTLINER	2002	55,574.00	83,361.00	N/A	NA
Total					33,090.84

13 Tuition Fund

Adopted Budget	0001	11,346.71

Budget Uses

Expenditure Budget	0002	11,346.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,611.69
Unreserved Fund Balance Reappropriated	0970	5,611.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,735.02
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	11,346.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	168,696.84
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	113,696.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,303.16
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	19,151.48

Budget Uses

Expenditure Budget	0002	19,151.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,151.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,151.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,151.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,695.60

Budget Uses

Expenditure Budget	0002	29,695.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,403.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,403.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,291.73
District Tax Levy	1110	20,000.00
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	29,695.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	189,578.71

Budget Uses

Expenditure Budget	0002	189,578.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161,578.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161,578.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	28,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	189,578.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	152,673.34

Budget Uses

Expenditure Budget		0002	152,673.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	106,723.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	106,723.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,177.73
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,772.27	
District Tax Levy		1110	19,772.27
District Mills		999	3.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.57
Total Estimated Revenues to Fund Adopted Budget		0004	152,673.34

Budget Report
FY 2024

45 Sanders

Submit ID: 0804-44220000

0804 Thompson Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	333	N/A	18,606,384

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Submit ID: 0804-44220000

0804 Thompson Falls Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,547,046.44	254,704.64	10%	10.00%	0.00	1,553,627.04	993,419.40	53.39
10 Transportation	620,000.00	101,209.34	20%	16.32%	0.00	122,880.13	497,119.87	26.72
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	189,502.46		N/A		23,213.71	0.00	166,288.75	8.94
14 Retirement	420,000.00	84,000.00	20%	20.00%	123,398.10	296,601.90		
17 Adult Education	11,000.00	3,850.00	35%	35.00%	21,258.95	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,093.73	0.00	N/A	0.00%	11,060.55	2,033.18	50,000.00	2.69
29 Flexibility	23.60	0.00	N/A	0.00%	23.60	0.00	0.00	0.00
61 Building Reserve	158,441.24	0.00	N/A	0.00%	110,661.24	7,288.47	40,491.53	2.18
Total of All Funds	4,009,107.47	443,763.98			289,616.15	1,982,430.72	1,747,319.55	93.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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Submit ID: 0804-44220000

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THOMPSON FALLS K-6	257
M1	THOMPSON FALLS 7-8	76

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,042,934.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	95,747.10
D.	At Risk Student	(I-D)	17,612.16
E.	Indian Education For All	(I-E)	7,962.03
F.	American Indian Achievement Gap	(I-F)	3,290.00
G.	Data For Achievement	(I-G)	7,622.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	94,498.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,116.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,740.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	298
B.	BASE Budget Limit	(II-B)	1,878,735.43
C.	Maximum Budget Limit	(II-C)	2,343,175.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	409,120.01
E.	Adopted Budget	(II-E)	2,287,855.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,137,926.43
H.	Maximum Budget Limit	(II-H)	2,671,532.30
I.	Highest Budget Without a Vote	(II-I)	2,547,046.44
J.	Highest Budget	(II-J)	2,671,532.30
K.	Highest Voted Amount	(II-K)	124,485.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,547,046.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		254,704.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		254,704.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,547,046.44
1.	BASE Budget Limit	(V-A1)	2,137,926.43	
2.	Over-BASE Budget	(V-A2)	409,120.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,042,934.06
1.	Direct State Aid Paid By State	(V-B1)	1,042,934.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		95,747.10
D.	At Risk Student	(V-D)		17,612.16
E.	Indian Education For All	(V-E)		7,962.03
F.	American Indian Achievement Gap	(V-F)		3,290.00
G.	Data For Achievement	(V-G)		7,622.37
H.	Special Education Allowable Cost Payment	(V-H)		94,498.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,525.00
1.	Actual Non-Levy Revenue	(V-J1)	9,525.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		858,735.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	274,436.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	584,299.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,137,926.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		409,120.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		409,120.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.99
1.	District Property Tax Levy Mills	(V-U1)	21.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

45 Sanders

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01 General Fund

Adopted Budget	0001	2,547,046.44

Budget Uses

Expenditure Budget	0002	2,547,046.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,042,934.06
Quality Educator	3111	95,747.10
At Risk Student	3112	17,612.16
Indian Education For All	3113	7,962.03
American Indian Achievement Gap	3114	3,290.00
State Special Education Allowable Cost Payment to Districts	3115	94,498.32
Data For Achievement	3116	7,622.37
State - Guaranteed Tax Base Aid	3120	274,436.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,475.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	50.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	584,299.39		
Over-BASE Levy	1110(c)	409,120.01		
District Tax Levy			1110	993,419.40
Total Estimated Revenues to Fund Adopted Budget			0004	2,547,046.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	620,000.00

Budget Uses

Expenditure Budget	0002	620,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	111,709.21
Contingency	0006	11,170.92
Over-Schedule	0011	497,119.87
Fund Balance for Budget	TFS48	101,209.34
Operating Reserve	0961	101,209.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	61,440.06
State - On-Schedule Transportation Reimbursement	3210	61,440.07
District Tax Levy	1110	497,119.87
District Mills	999	26.72
Total Estimated Revenues to Fund Adopted Budget	0004	620,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	189,502.46

Budget Uses

Expenditure Budget	0002	166,288.75
Add To Fund Balance	0003	23,213.71
Fund Balance for Budget	TFS48	23,213.71
Unreserved Fund Balance Reappropriated	0970	23,213.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	166,288.75
District Mills	999	8.94
Total Estimated Revenues to Fund Adopted Budget	0004	189,502.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	207,398.10
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	123,398.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	296,601.90
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,108.95
Operating Reserve	0961	3,850.00
Unreserved Fund Balance Reappropriated	0970	21,258.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	10,258.95

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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28 Technology Fund

Adopted Budget	0001	63,093.73

Budget Uses

Expenditure Budget	0002	63,093.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,060.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,060.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,033.18
District Tax Levy	1110	50,000.00
District Mills	999	2.69
Total Estimated Revenues to Fund Adopted Budget	0004	63,093.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23.60

Budget Uses

Expenditure Budget	0002	23.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0804 Thompson Falls Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0804 Thompson Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	158,441.24

Budget Uses

Expenditure Budget		0002	158,441.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	110,661.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	110,661.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,288.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,491.53	
District Tax Levy		1110	40,491.53
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	158,441.24

Budget Report
FY 2024

45 Sanders

Submit ID: 0805-31961567

0805 Thompson Falls H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	209	19,001,174

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

45 Sanders

Submit ID: 0805-31961567

0805 Thompson Falls H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,082,128.28	208,212.83	10%	10.00%	0.00	1,428,240.87	653,887.41	34.41
10 Transportation	420,000.00	84,000.00	20%	20.00%	0.00	86,611.23	333,388.77	17.55
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	134,076.33		N/A		13,076.45	0.00	120,999.88	6.37
14 Retirement	300,000.00	60,000.00	20%	20.00%	83,232.40	216,767.60		
17 Adult Education	11,000.00	3,850.00	35%	35.00%	4,850.48	0.00	6,149.52	0.32
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,671.21	0.00	N/A	0.00%	15,033.61	1,637.60	50,000.00	2.63
29 Flexibility	12.22	0.00	N/A	0.00%	12.22	0.00	0.00	0.00
61 Building Reserve	160,032.54	0.00	N/A	0.00%	121,712.82	18,385.12	19,934.60	1.05
Total of All Funds	3,173,920.58	356,062.83			237,917.98	1,751,642.42	1,184,360.18	62.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

45 Sanders

Submit ID: 0805-31961567

0805 Thompson Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THOMPSON FALLS HS 9-12 209

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	881,115.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,699.40
D.	At Risk Student	(I-D)	11,472.05
E.	Indian Education For All	(I-E)	4,997.19
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	4,784.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,833.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,742.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,851.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	212
B.	BASE Budget Limit	(II-B)	1,705,667.37
C.	Maximum Budget Limit	(II-C)	2,133,255.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	360,161.30
E.	Adopted Budget	(II-E)	2,065,828.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,721,966.98
H.	Maximum Budget Limit	(II-H)	2,135,303.72
I.	Highest Budget Without a Vote	(II-I)	2,082,128.28
J.	Highest Budget	(II-J)	2,135,303.72
K.	Highest Voted Amount	(II-K)	53,175.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,082,128.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		208,212.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		208,212.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,082,128.28
1.	BASE Budget Limit	(V-A1)	1,721,966.98	
2.	Over-BASE Budget	(V-A2)	360,161.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		881,115.23
1.	Direct State Aid Paid By State	(V-B1)	881,115.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		56,699.40
D.	At Risk Student	(V-D)		11,472.05
E.	Indian Education For All	(V-E)		4,997.19
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		4,784.01
H.	Special Education Allowable Cost Payment	(V-H)		43,833.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,812.75
1.	Actual Non-Levy Revenue	(V-J1)	8,812.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		708,842.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	415,116.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	293,726.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,721,966.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		360,161.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		360,161.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.46
U.	Over-BASE Mills	(V-U)		18.95
1.	District Property Tax Levy Mills	(V-U1)	18.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

45 Sanders

Submit ID: 0805-31961567

0805 Thompson Falls H S

01 General Fund

Adopted Budget	0001	2,082,128.28

Budget Uses

Expenditure Budget	0002	2,082,128.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	881,115.23
Quality Educator	3111	56,699.40
At Risk Student	3112	11,472.05
Indian Education For All	3113	4,997.19
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	43,833.78
Data For Achievement	3116	4,784.01
State - Guaranteed Tax Base Aid	3120	415,116.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,762.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	50.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	293,726.11		
Over-BASE Levy	1110(c)	360,161.30		
District Tax Levy			1110	653,887.41
Total Estimated Revenues to Fund Adopted Budget			0004	2,082,128.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

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10 Transportation Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,737.48
Contingency	0006	7,873.75
Over-Schedule	0011	333,388.77
Fund Balance for Budget	TFS48	84,000.00
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,305.61
State - On-Schedule Transportation Reimbursement	3210	43,305.62
District Tax Levy	1110	333,388.77
District Mills	999	17.55
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	134,076.33

Budget Uses

Expenditure Budget	0002	120,999.88
Add To Fund Balance	0003	13,076.45
Fund Balance for Budget	TFS48	13,076.45
Unreserved Fund Balance Reappropriated	0970	13,076.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	120,999.88
District Mills	999	6.37
Total Estimated Revenues to Fund Adopted Budget	0004	134,076.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

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14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	143,232.40
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	83,232.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	216,767.60
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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17 Adult Education Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,700.48
Operating Reserve	0961	3,850.00
Unreserved Fund Balance Reappropriated	0970	4,850.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,149.52
District Mills	999	0.32
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0805 Thompson Falls H S

28 Technology Fund

Adopted Budget	0001	66,671.21

Budget Uses

Expenditure Budget	0002	66,671.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,033.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,033.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,637.60
District Tax Levy	1110	50,000.00
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	66,671.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12.22

Budget Uses

Expenditure Budget	0002	12.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

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0805 Thompson Falls H S

61 Building Reserve Fund

Adopted Budget		0001	160,032.54

Budget Uses

Expenditure Budget		0002	160,032.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	121,712.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	121,712.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,385.12
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,934.60	
District Tax Levy		1110	19,934.60
District Mills		999	1.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.05
Total Estimated Revenues to Fund Adopted Budget		0004	160,032.54

Budget Report
FY 2024

16 Gallatin

Submit ID: 0360-72449777

0360 Three Forks Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 538	N/A	19,921,776

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	386	N/A	13,483,541
Non-located - 04 Broadwater	137	N/A	5,952,025
Non-located - 22 Jefferson	15	N/A	486,210

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Lori Sayers

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0360-72449777

0360 Three Forks Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,589,488.62	332,419.93	10%	9.26%	0.00	2,759,421.05	830,067.57	41.68
10 Transportation	235,600.00	5,515.84	20%	2.34%	56.28	89,063.96	146,479.76	7.35
11 Bus Depreciation Reserve	182,333.91	0.00	N/A	0.00%	79,780.90	0.00	102,553.01	5.15
13 Tuition	214,100.00		N/A		40,810.59	0.00	173,289.41	8.70
14 Retirement	620,000.00	116,533.45	20%	18.80%	0.00	620,000.00		
17 Adult Education	17,225.99	0.00	35%	0.00%	17,225.99	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	77,048.59	0.00	N/A	0.00%	48,917.75	3,130.84	25,000.00	1.25
29 Flexibility	35,788.89	0.00	N/A	0.00%	35,788.89	0.00	0.00	0.00
61 Building Reserve	205,383.17	0.00	N/A	0.00%	130,765.99	34,948.31	39,668.87	1.99
Total of All Funds	5,176,969.17	454,469.22			353,346.39	3,506,564.16	1,317,058.62	66.12

50 Debt Service **Tax Jurisdiction**								
16	602,783.97	0.00	20-9-438	0.00%	0.00	0.00	602,783.97	30.26

Budget Report
FY 2024

16 Gallatin

Submit ID: 0360-72449777

0360 Three Forks Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THREE FORKS K-6	406 *
M1	THREE FORKS 7-8	132 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,648,969.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	149,208.57
D.	At Risk Student	(I-D)	11,584.62
E.	Indian Education For All	(I-E)	12,863.58
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	12,314.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	110,206.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	30,192.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	542
B.	BASE Budget Limit	(II-B)	3,249,801.69
C.	Maximum Budget Limit	(II-C)	4,011,873.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,347.09
E.	Adopted Budget	(II-E)	3,547,148.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,292,141.53
H.	Maximum Budget Limit	(II-H)	4,068,507.77
I.	Highest Budget Without a Vote	(II-I)	3,589,488.62
J.	Highest Budget	(II-J)	4,068,507.77
K.	Highest Voted Amount	(II-K)	479,019.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,589,488.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		332,419.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		332,419.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,589,488.62
1.	BASE Budget Limit	(V-A1)	3,292,141.53	
2.	Over-BASE Budget	(V-A2)	297,347.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,648,969.14
1.	Direct State Aid Paid By State	(V-B1)	1,648,969.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		149,208.57
D.	At Risk Student	(V-D)		11,584.62
E.	Indian Education For All	(V-E)		12,863.58
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		12,314.82
H.	Special Education Allowable Cost Payment	(V-H)		110,206.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,932.36
1.	Actual Non-Levy Revenue	(V-J1)	5,932.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,340,356.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	807,636.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	532,720.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,292,141.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,347.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,347.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.93
1.	District Property Tax Levy Mills	(V-U1)	14.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-72449777

01 General Fund

Adopted Budget	0001	3,589,488.62

Budget Uses

Expenditure Budget	0002	3,589,488.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,648,969.14
Quality Educator	3111	149,208.57
At Risk Student	3112	11,584.62
Indian Education For All	3113	12,863.58
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	110,206.96
Data For Achievement	3116	12,314.82
State - Guaranteed Tax Base Aid	3120	807,636.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,932.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	532,720.48		
Over-BASE Levy	1110(c)	297,347.09		
District Tax Levy			1110	830,067.57
Total Estimated Revenues to Fund Adopted Budget			0004	3,589,488.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,600.00

Budget Uses

Expenditure Budget	0002	235,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,967.24
Contingency	0006	8,096.72
Over-Schedule	0011	146,536.04
Fund Balance for Budget	TFS48	5,572.12
Operating Reserve	0961	5,515.84
Unreserved Fund Balance Reappropriated	0970	56.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	44,531.98
State - On-Schedule Transportation Reimbursement	3210	44,531.98
District Tax Levy	1110	146,479.76
District Mills	999	7.35
Total Estimated Revenues to Fund Adopted Budget	0004	235,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

Submit ID: 0360-72449777

0360 Three Forks Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	182,333.91

Budget Uses

Expenditure Budget	0002	182,333.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,780.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,780.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	102,553.01
District Mills	999	5.15
Total Estimated Revenues to Fund Adopted Budget	0004	182,333.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 International 81 passenger Route Bus	2023	72,785.39	0.00	14,557.08	14,557.08
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	190,264.59	38,052.92	38,052.92	38,052.92
Kajeet 1200M Modem for IBR1700/COR Dock (6 at $599 each)	2022	3,594.00	0.00	718.80	718.80
Kajeet SmartBus Hard Install Kits for buses (6 at $495 each)	2022	2,970.00	0.00	594.00	594.00
Kajeet SmartBus Portable Kit for van	2022	159.97	0.00	31.99	31.99
2022 INTL 72 PASS ROUTE BUS	2021	64,685.78	25,874.32	12,937.16	12,937.16
2020 IC CE SCHOOL BUS	2020	57,705.30	34,623.18	11,541.06	11,541.06
2019 BLUEBIRD ACTIVITY BUS	2018	120,600.00	96,480.00	24,120.00	24,120.00
2014 International	2014	48,566.45	72,849.68	N/A	NA
2014 International	2013	48,566.45	72,849.68	N/A	NA
2005 Bluebird Activity Bus	2011	46,900.00	70,350.00	N/A	NA
2001 BLUEBIRD ACTIVITY BUS	2010	50,250.00	75,375.00	N/A	NA
2011 INTERNATIONAL	2010	55,346.00	83,019.00	N/A	NA
Total					102,553.01

Budget Report
FY 2024

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-72449777

13 Tuition Fund

Adopted Budget	0001	214,100.00

Budget Uses

Expenditure Budget	0002	214,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,810.59
Unreserved Fund Balance Reappropriated	0970	40,810.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	173,289.41
District Mills	999	8.70
Total Estimated Revenues to Fund Adopted Budget	0004	214,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-72449777

14 Retirement Fund

Adopted Budget	0001	620,000.00

Budget Uses

Expenditure Budget	0002	620,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,533.45
Operating Reserve	0961	116,533.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	620,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	620,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,225.99

Budget Uses

Expenditure Budget	0002	17,225.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,225.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,225.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,225.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0360-72449777

0360 Three Forks Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	77,048.59

Budget Uses

Expenditure Budget	0002	77,048.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,917.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,917.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,130.84
District Tax Levy	1110	25,000.00
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	77,048.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,788.89

Budget Uses

Expenditure Budget	0002	35,788.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,788.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,788.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,788.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0360 Three Forks Elem

50 Debt Service Fund

16

Taxable Value		19,921,776.00
Adopted Budget	0001	602,783.97

Budget Uses

Expenditure Budget	0002	592,783.97
Add To Fund Balance	0003	10,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-8,044.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	602,783.97
Jurisdiction Mills	999	30.26
Total Estimated Revenues to Fund Adopted Budget	0004	602,783.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/04/2020	06/30/2045	9,105,000.00	8,075,000.00	190,000.00	232,400.00	1,000.00
Elementary Bond	06/24/2022	06/15/2029	895,000.00	771,911.93	123,088.07	46,295.90	0.00
Total Bond Requirements							592,783.97

Total Debt Service Requirements	0002	592,783.97

Budget Report
FY 2024

16 Gallatin

Submit ID: 0360-72449777

0360 Three Forks Elem

61 Building Reserve Fund

Adopted Budget		0001	205,383.17

Budget Uses

Expenditure Budget		0002	205,383.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	130,765.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	130,765.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,948.31
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,668.87	
District Tax Levy		1110	39,668.87
District Mills		999	1.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.99
Total Estimated Revenues to Fund Adopted Budget		0004	205,383.17

Budget Report
FY 2024

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-53163169

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	285	19,595,737

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	N/A	226	13,643,712
Non-located - 04 Broadwater	N/A	59	5,952,025

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Lori Sayers

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0361-53163169

0361 Three Forks H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,401,597.92	209,760.63	10%	8.73%	0.00	1,893,196.42	508,401.50	25.96
10 Transportation	115,000.00	11,421.39	20%	9.93%	0.00	25,536.46	89,463.54	4.57
11 Bus Depreciation Reserve	104,220.79	0.00	N/A	0.00%	53,683.59	0.00	50,537.20	2.58
13 Tuition	38,000.00		N/A		5,319.02	0.00	32,680.98	1.67
14 Retirement	327,000.00	64,904.65	20%	19.85%	0.00	327,000.00		
17 Adult Education	48,802.60	0.00	35%	0.00%	48,802.60	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,789.20	0.00	N/A	0.00%	24,692.47	2,096.73	0.00	0.00
29 Flexibility	17,538.40	0.00	N/A	0.00%	17,538.40	0.00	0.00	0.00
61 Building Reserve	84,452.99	0.00	N/A	0.00%	40,525.92	24,862.49	19,064.58	0.97
Total of All Funds	3,163,401.90	286,086.67			190,562.00	2,272,692.10	700,147.80	35.75

50 Debt Service **Tax Jurisdiction**								
16	900,250.00	41,600.13	20-9-438	4.62%	0.00	0.00	900,250.00	45.94

Budget Report
FY 2024

16 Gallatin

Submit ID: 0361-53163169

0361 Three Forks H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THREE FORKS HS 9-12 285

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,143,268.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,211.38
D.	At Risk Student	(I-D)	4,100.70
E.	Indian Education For All	(I-E)	6,814.35
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	6,523.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	58,598.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	38,067.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	263
B.	BASE Budget Limit	(II-B)	2,017,153.81
C.	Maximum Budget Limit	(II-C)	2,508,345.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,851.05
E.	Adopted Budget	(II-E)	2,214,004.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,204,746.87
H.	Maximum Budget Limit	(II-H)	2,751,435.78
I.	Highest Budget Without a Vote	(II-I)	2,401,597.92
J.	Highest Budget	(II-J)	2,751,435.78
K.	Highest Voted Amount	(II-K)	349,837.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,401,597.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		209,760.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		209,760.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,401,597.92
1.	BASE Budget Limit	(V-A1)	2,204,746.87	
2.	Over-BASE Budget	(V-A2)	196,851.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,143,268.66
1.	Direct State Aid Paid By State	(V-B1)	1,143,268.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,211.38
D.	At Risk Student	(V-D)		4,100.70
E.	Indian Education For All	(V-E)		6,814.35
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		6,523.65
H.	Special Education Allowable Cost Payment	(V-H)		58,598.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,092.86
1.	Actual Non-Levy Revenue	(V-J1)	9,092.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		917,196.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	605,645.97	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	311,550.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,204,746.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,851.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,851.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.91
U.	Over-BASE Mills	(V-U)		10.05
1.	District Property Tax Levy Mills	(V-U1)	10.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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16 Gallatin

0361 Three Forks H S

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01 General Fund

Adopted Budget	0001	2,401,597.92

Budget Uses

Expenditure Budget	0002	2,401,597.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,143,268.66
Quality Educator	3111	58,211.38
At Risk Student	3112	4,100.70
Indian Education For All	3113	6,814.35
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	58,598.85
Data For Achievement	3116	6,523.65
State - Guaranteed Tax Base Aid	3120	605,645.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,592.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	311,550.45		
Over-BASE Levy	1110(c)	196,851.05		
District Tax Levy			1110	508,401.50
Total Estimated Revenues to Fund Adopted Budget			0004	2,401,597.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,214.96
Contingency	0006	2,321.50
Over-Schedule	0011	89,463.54
Fund Balance for Budget	TFS48	11,421.39
Operating Reserve	0961	11,421.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,768.23
State - On-Schedule Transportation Reimbursement	3210	12,768.23
District Tax Levy	1110	89,463.54
District Mills	999	4.57
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	104,220.79

Budget Uses

Expenditure Budget	0002	104,220.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,683.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,683.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,537.20
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	104,220.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 International Route Bus 81 Passenger	2023	35,849.52	0.00	7,169.90	7,169.90
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	93,712.41	18,742.48	18,742.48	18,742.48
Kajeet 1200M Modem for IBR1700/COR Dock (3 at $599 each)	2022	1,797.00	0.00	359.40	359.40
Kajeet SmartBus 1700 Hard Install Kit for buses (3 at $495 each)	2022	1,485.00	0.00	297.00	297.00
Kajeet SmartBus Portable Kit for van	2022	159.97	0.00	31.99	31.99
2022 INTL 72 PASS ROUTE BUS	2021	31,860.16	12,744.06	6,372.03	6,372.03
IC CE SCHOOL BUS	2020	28,422.02	17,053.20	5,684.40	5,684.40
2019 BLUEBIRD ACTIVITY BUS	2018	59,400.00	47,520.00	11,880.00	11,880.00
2014 International	2014	23,920.79	35,881.19	N/A	NA
Intl ICRP	2014	29,700.00	44,550.00	N/A	NA
2005 Bluebird Activity Bus	2011	21,450.00	32,175.00	N/A	NA
2001 Blubird Activity Bus	2010	24,750.00	37,125.00	N/A	NA
2011 International	2010	27,260.00	40,890.00	N/A	NA
Total					50,537.20

13 Tuition Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,319.02
Unreserved Fund Balance Reappropriated	0970	5,319.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,680.98
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	327,000.00

Budget Uses

Expenditure Budget	0002	327,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,904.65
Operating Reserve	0961	64,904.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	327,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	327,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	48,802.60

Budget Uses

Expenditure Budget	0002	48,802.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,802.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,802.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,802.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,789.20

Budget Uses

Expenditure Budget	0002	26,789.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,692.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,692.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,096.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,789.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	17,538.40

Budget Uses

Expenditure Budget	0002	17,538.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,538.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,538.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,538.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0361 Three Forks H S

50 Debt Service Fund

16

Taxable Value		19,595,737.00
Adopted Budget	0001	900,250.00

Budget Uses

Expenditure Budget	0002	900,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,600.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	41,600.13
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	900,250.00
Jurisdiction Mills	999	45.94
Total Estimated Revenues to Fund Adopted Budget	0004	900,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/04/2020	06/30/2045	15,000,000.00	13,400,000.00	410,000.00	489,250.00	1,000.00
Total Bond Requirements							900,250.00
Total Debt Service Requirements						0002	900,250.00

Budget Report
FY 2024

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61 Building Reserve Fund

Adopted Budget		0001	84,452.99

Budget Uses

Expenditure Budget		0002	84,452.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,525.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,525.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,862.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,064.58	
District Tax Levy		1110	19,064.58
District Mills		999	0.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.97
Total Estimated Revenues to Fund Adopted Budget		0004	84,452.99

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	539	*	195	21,141,384

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kayce Williams

(Signature) (Date)

Chairperson, School Trustees: Jason Noyes

(Signature) (Date)

County Superintendent: Melissa Franks

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,804,291.25	549,618.50	10%	9.47%	0.00	3,935,589.60	1,868,701.65	88.38
10 Transportation	457,632.00	91,526.40	20%	20.00%	14,724.36	128,191.93	314,715.71	14.89
11 Bus Depreciation Reserve	385,865.72	0.00	N/A	0.00%	304,878.72	100.00	80,887.00	3.83
13 Tuition	134,674.56		N/A		7,103.39	100.00	127,471.17	6.03
14 Retirement	928,430.00	185,686.00	20%	20.00%	43,067.00	885,363.00		
17 Adult Education	59,371.81	0.00	35%	0.00%	38,230.43	0.00	21,141.38	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	103,039.40	0.00	N/A	0.00%	48,306.14	4,733.26	50,000.00	2.37
29 Flexibility	268,794.11	0.00	N/A	0.00%	268,794.11	0.00	0.00	0.00
61 Building Reserve	107,576.65	0.00	N/A	0.00%	107,576.65	0.00	0.00	0.00
Total of All Funds	8,249,675.50	826,830.90			832,680.80	4,954,077.79	2,462,916.91	116.50

50 Debt Service **Tax Jurisdiction**								
01	1,318,450.00	0.00	20-9-438	0.00%	25,571.77	100.00	1,292,778.23	61.15

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TOWNSEND K-6	413
M1	TOWNSEND 7-8	126
H1	BROADWATER HS 9-12	195 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,479,700.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	202,752.06
D.	At Risk Student	(I-D)	17,963.16
E.	Indian Education For All	(I-E)	17,549.94
F.	American Indian Achievement Gap	(I-F)	7,285.00
G.	Data For Achievement	(I-G)	16,801.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	111,956.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	37,316.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,636.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,710.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	696
B.	BASE Budget Limit	(II-B)	4,541,164.54
C.	Maximum Budget Limit	(II-C)	5,656,144.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	932,331.50
E.	Adopted Budget	(II-E)	5,473,496.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,871,959.75
H.	Maximum Budget Limit	(II-H)	6,071,009.14
I.	Highest Budget Without a Vote	(II-I)	5,804,291.25
J.	Highest Budget	(II-J)	6,071,009.14
K.	Highest Voted Amount	(II-K)	266,717.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,804,291.25

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		549,618.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		549,618.50

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	83,119.19	28,837.27	111,956.46
B.	Special Education RSBG to Coop	27,704.60	9,611.80	37,316.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	44,329.52	15,379.63	59,709.14

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	188,917.00	343,483.00	532,400.00
F.	100% Of Per Student Entitlement	3,495,685.90	1,519,342.50	5,015,028.40
		3,684,602.90	1,862,825.50	5,547,428.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,300,664.82	657,577.40	1,958,242.23
H.	Special Education in BASE@40%	44,329.52	15,379.63	59,709.14
I.	Subsidized BASE Amount	1,344,994.34	672,957.03	2,017,951.37
J.	Subsidized BASE Ratio	67%	33%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,804,291.25
1.	BASE Budget Limit	(V-A1)	4,871,959.75	
2.	Over-BASE Budget	(V-A2)	932,331.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,479,700.50
1.	Direct State Aid Paid By State	(V-B1)	2,479,700.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		202,752.06
D.	At Risk Student	(V-D)		17,963.16
E.	Indian Education For All	(V-E)		17,549.94
F.	American Indian Achievement Gap	(V-F)		7,285.00
G.	Data For Achievement	(V-G)		16,801.26

H.	Special Education Allowable Cost Payment	(V-H)		111,956.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,590.56
1.	Actual Non-Levy Revenue	(V-J1)	5,590.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,012,360.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,075,990.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	936,370.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,871,959.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		932,331.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		932,331.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.11
T.	BASE Mills - High School	(V-T)		14.17
U.	Over-BASE Mills	(V-U)		44.10
1.	District Property Tax Levy Mills	(V-U1)	44.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

01 General Fund

Adopted Budget	0001	5,804,291.25

Budget Uses

Expenditure Budget	0002	5,804,291.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,479,700.50
Quality Educator	3111	202,752.06
At Risk Student	3112	17,963.16
Indian Education For All	3113	17,549.94
American Indian Achievement Gap	3114	7,285.00
State Special Education Allowable Cost Payment to Districts	3115	111,956.46
Data For Achievement	3116	16,801.26
State - Guaranteed Tax Base Aid	3120	1,075,990.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,590.56
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	936,370.15		
Over-BASE Levy	1110(c)	932,331.50		
District Tax Levy			1110	1,868,701.65
Total Estimated Revenues to Fund Adopted Budget			0004	5,804,291.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	457,632.00

Budget Uses

Expenditure Budget	0002	457,632.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	116,447.21
Contingency	0006	11,644.72
Over-Schedule	0011	329,540.07
Fund Balance for Budget	TFS48	106,250.76
Operating Reserve	0961	91,526.40
Unreserved Fund Balance Reappropriated	0970	14,724.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,045.96
State - On-Schedule Transportation Reimbursement	3210	64,045.97
District Tax Levy	1110	314,715.71
District Mills	999	14.89
Total Estimated Revenues to Fund Adopted Budget	0004	457,632.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	385,865.72

Budget Uses

Expenditure Budget	0002	385,865.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	304,878.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	304,878.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	80,887.00
District Mills	999	3.83
Total Estimated Revenues to Fund Adopted Budget	0004	385,865.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Freightliner M2 106 Medium	2020	253,985.00	152,391.00	50,797.00	50,797.00
2001 Motor Coach Bus	2016	150,450.00	194,243.00	30,090.00	30,090.00
1998 Van Hool Passenger Bus	2012	139,100.00	208,650.00	N/A	NA
1991 GMC BUS	2004	9,500.00	14,250.00	N/A	NA
1992 IHC Chassis/Amtran 71 Passenger	2002	31,703.00	47,554.50	N/A	NA
IHC/ANTRAN	1996	39,050.00	58,575.00	N/A	NA
Total					80,887.00

13 Tuition Fund

Adopted Budget	0001	134,674.56

Budget Uses

Expenditure Budget	0002	134,674.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,103.39
Unreserved Fund Balance Reappropriated	0970	7,103.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	127,471.17
District Mills	999	6.03
Total Estimated Revenues to Fund Adopted Budget	0004	134,674.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

14 Retirement Fund

Adopted Budget	0001	928,430.00

Budget Uses

Expenditure Budget	0002	928,430.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	228,753.00
Operating Reserve	0961	185,686.00
Unreserved Fund Balance Reappropriated	0970	43,067.00

Estimated Funding Sources

Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	885,263.00
Total Estimated Revenues to Fund Adopted Budget	0004	928,430.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	59,371.81

Budget Uses

Expenditure Budget	0002	59,371.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,230.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,230.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,141.38
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,371.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	103,039.40

Budget Uses

Expenditure Budget	0002	103,039.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,306.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,306.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,633.26
District Tax Levy	1110	50,000.00
District Mills	999	2.37
Total Estimated Revenues to Fund Adopted Budget	0004	103,039.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	268,794.11

Budget Uses

Expenditure Budget	0002	268,794.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268,794.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,794.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	268,794.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

50 Debt Service Fund

01

Taxable Value		21,141,384.00
Adopted Budget	0001	1,318,450.00

Budget Uses

Expenditure Budget	0002	1,318,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,571.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,571.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,292,778.23
Jurisdiction Mills	999	61.15
Total Estimated Revenues to Fund Adopted Budget	0004	1,318,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/20/2020	06/30/2040	941,900.00	813,250.00	37,250.00	28,197.50	300.00
Elementary Bond	08/20/2020	06/30/2040	17,896,100.00	15,451,750.00	707,750.00	535,752.50	300.00
Total Bond Requirements							1,309,550.00

SIDs

Issue Type	Amount
High School	8,900.00
Total SID Requirements	8,900.00

Total Debt Service Requirements	0002	1,318,450.00

Budget Report
FY 2024

04 Broadwater

Submit ID: 0055-00683293

0055 Townsend K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	107,576.65

Budget Uses

Expenditure Budget		0002	107,576.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	107,576.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	107,576.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	107,576.65

Budget Report
FY 2024

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-21912808

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	1,261,269

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Christina Ostendorf

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-21912808

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	91,661.67	10,000.00	10%	10.91%	1,085.59	52,002.43	38,573.65	30.58
10 Transportation	3,656.58	100.98	20%	2.76%	0.00	3,656.58	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	6,630.00	1,000.00	20%	15.08%	353.74	6,276.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	182.87	0.00	N/A	0.00%	100.45	82.42	0.00	0.00
29 Flexibility	6,859.95	0.00	N/A	0.00%	6,859.95	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	108,991.07	11,100.98			8,399.73	62,017.69	38,573.65	30.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-21912808

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RIVERVIEW K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,745.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,030.65
E.	Indian Education For All	(I-E)	167.37
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	160.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,079.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	359.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	70,969.42
C.	Maximum Budget Limit	(II-C)	88,689.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,000.00
E.	Adopted Budget	(II-E)	75,969.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	86,661.67
H.	Maximum Budget Limit	(II-H)	107,545.79
I.	Highest Budget Without a Vote	(II-I)	91,661.67
J.	Highest Budget	(II-J)	107,545.79
K.	Highest Voted Amount	(II-K)	15,884.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	91,661.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,085.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,085.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,085.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		91,661.67
1.	BASE Budget Limit	(V-A1)	86,661.67	
2.	Over-BASE Budget	(V-A2)	5,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,745.95
1.	Direct State Aid Paid By State	(V-B1)	44,745.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,030.65
E.	Indian Education For All	(V-E)		167.37
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		160.23
H.	Special Education Allowable Cost Payment	(V-H)		1,079.47
I.	Remaining Fund Balance Available	(V-I)		1,085.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,252.76
1.	Actual Non-Levy Revenue	(V-J1)	1,252.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		33,573.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,573.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		86,661.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.96
	1. District Property Tax Levy Mills	(V-U1)	3.96	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-21912808

01 General Fund

Adopted Budget	0001	91,661.67

Budget Uses

Expenditure Budget	0002	91,661.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,085.59
Direct State Aid	3110	44,745.95
Quality Educator	3111	3,566.00
At Risk Student	3112	1,030.65
Indian Education For All	3113	167.37
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,079.47
Data For Achievement	3116	160.23
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,252.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,573.65		
Over-BASE Levy	1110(c)	5,000.00		
District Tax Levy			1110	38,573.65
Total Estimated Revenues to Fund Adopted Budget			0004	91,661.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,656.58

Budget Uses

Expenditure Budget	0002	3,656.58
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,324.16
Contingency	0006	332.42
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	100.98
Operating Reserve	0961	100.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,828.29
State - On-Schedule Transportation Reimbursement	3210	1,828.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,656.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0177 Trail Creek Elem

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14 Retirement Fund

Adopted Budget	0001	6,630.00

Budget Uses

Expenditure Budget	0002	6,630.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,353.74
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	353.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,276.26
Total Estimated Revenues to Fund Adopted Budget	0004	6,630.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	182.87

Budget Uses

Expenditure Budget	0002	182.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	182.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0177 Trail Creek Elem

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29 Flexibility Fund

Adopted Budget	0001	6,859.95

Budget Uses

Expenditure Budget	0002	6,859.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,859.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,859.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,859.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-21912808

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

27 Lincoln

0534 Trego Elem

Submit ID: 0534-26432831

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 24	N/A	2,577,667

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shari Puryer

(Signature) (Date)

Chairperson, School Trustees: Ken Smith

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

0534 Trego Elem

Submit ID: 0534-26432831

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	219,914.60	22,310.97	10%	10.15%	19,759.92	117,748.86	82,405.82	31.97
10 Transportation	49,000.00	9,800.00	20%	20.00%	6,720.57	36,622.08	5,657.35	2.19
11 Bus Depreciation Reserve	82,057.88	0.00	N/A	0.00%	70,237.88	0.00	11,820.00	4.59
13 Tuition	701.83		N/A		701.83	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	9,577.18	20,422.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,934.37	0.00	N/A	0.00%	1,766.16	168.21	0.00	0.00
29 Flexibility	7,393.71	0.00	N/A	0.00%	7,393.71	0.00	0.00	0.00
61 Building Reserve	52,383.15	0.00	N/A	0.00%	33,973.15	12,770.04	5,639.96	2.19
Total of All Funds	443,385.54	38,110.97			150,130.40	187,732.01	105,523.13	40.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

27 Lincoln

0534 Trego Elem

Submit ID: 0534-26432831

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TREGO K-8 24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	91,251.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	1,473.79
E.	Indian Education For All	(I-E)	573.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	549.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,050.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	822.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	995.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	227,713.46
C.	Maximum Budget Limit	(II-C)	283,673.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	43,038.03
E.	Adopted Budget	(II-E)	270,751.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	176,876.57
H.	Maximum Budget Limit	(II-H)	221,228.73
I.	Highest Budget Without a Vote	(II-I)	219,914.60
J.	Highest Budget	(II-J)	271,424.23
K.	Highest Voted Amount	(II-K)	51,509.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	219,914.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		21,991.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		319.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	319.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,759.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,759.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,070.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		219,914.60
1.	BASE Budget Limit	(V-A1)	176,876.57	
2.	Over-BASE Budget	(V-A2)	43,038.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		91,251.83
1.	Direct State Aid Paid By State	(V-B1)	91,251.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		1,473.79
E.	Indian Education For All	(V-E)		573.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		549.36
H.	Special Education Allowable Cost Payment	(V-H)		5,050.27
I.	Remaining Fund Balance Available	(V-I)		19,759.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		90.12
1.	Actual Non-Levy Revenue	(V-J1)	90.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		54,561.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	15,193.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,367.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		176,876.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		43,038.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		43,038.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.70
1.	District Property Tax Levy Mills	(V-U1)	16.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

0534 Trego Elem

Submit ID: 0534-26432831

01 General Fund

Adopted Budget	0001	219,914.60

Budget Uses

Expenditure Budget	0002	219,914.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,759.92
Direct State Aid	3110	91,251.83
Quality Educator	3111	3,566.00
At Risk Student	3112	1,473.79
Indian Education For All	3113	573.84
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,050.27
Data For Achievement	3116	549.36
State - Guaranteed Tax Base Aid	3120	15,193.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	90.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,367.79		
Over-BASE Levy	1110(c)	43,038.03		
District Tax Levy			1110	82,405.82
Total Estimated Revenues to Fund Adopted Budget			0004	219,914.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,292.80
Contingency	0006	3,329.28
Over-Schedule	0011	12,377.92
Fund Balance for Budget	TFS48	16,520.57
Operating Reserve	0961	9,800.00
Unreserved Fund Balance Reappropriated	0970	6,720.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,311.04
State - On-Schedule Transportation Reimbursement	3210	18,311.04
District Tax Levy	1110	5,657.35
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	82,057.88

Budget Uses

Expenditure Budget	0002	82,057.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,237.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,237.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,820.00
District Mills	999	4.59
Total Estimated Revenues to Fund Adopted Budget	0004	82,057.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Bluebird Handicap Accessible	2022	28,500.00	5,700.00	5,700.00	5,700.00
2013 Bluebird	2021	19,200.00	4,800.00	3,840.00	2,400.00
1357	2008	74,200.00	97,158.05	14,840.00	3,720.00
Total					11,820.00

13 Tuition Fund

Adopted Budget	0001	701.83

Budget Uses

Expenditure Budget	0002	701.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	701.83
Unreserved Fund Balance Reappropriated	0970	701.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	701.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,577.18
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	9,577.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,422.82
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,934.37

Budget Uses

Expenditure Budget	0002	1,934.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,766.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,766.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	168.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,934.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,393.71

Budget Uses

Expenditure Budget	0002	7,393.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,393.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,393.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,393.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0534 Trego Elem

Submit ID: 0534-26432831

61 Building Reserve Fund

Adopted Budget		0001	52,383.15

Budget Uses

Expenditure Budget		0002	52,383.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	33,973.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	33,973.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,770.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,639.96	
District Tax Levy		1110	5,639.96
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	52,383.15

Budget Report
FY 2024

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-56776740

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	38	N/A	6,541,205

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joane Bayer

(Signature) (Date)

Chairperson, School Trustees: Tammy Burke

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-56776740

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	270,064.57	31,348.93	10%	11.61%	916.51	154,926.41	114,221.65	17.47
10 Transportation	115,000.00	23,000.00	20%	20.00%	1,752.99	4,845.00	108,402.01	16.57
11 Bus Depreciation Reserve	200.52	0.00	N/A	0.00%	100.52	0.00	100.00	0.02
13 Tuition	145,000.00		N/A		11,174.05	0.00	133,825.95	20.46
14 Retirement	31,500.00	5,525.06	20%	17.54%	0.00	31,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,181.74	0.00	N/A	0.00%	935.90	245.84	0.00	0.00
29 Flexibility	69,540.85	0.00	N/A	0.00%	69,540.85	0.00	0.00	0.00
61 Building Reserve	24,300.47	0.00	N/A	0.00%	5,273.37	5,027.10	14,000.00	2.14
Total of All Funds	656,788.15	59,873.99			89,694.19	196,544.35	370,549.61	56.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-56776740

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TRINITY K-6 38

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	129,531.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,946.10
D.	At Risk Student	(I-D)	3,973.99
E.	Indian Education For All	(I-E)	908.58
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	869.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,859.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,953.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	247,734.07
C.	Maximum Budget Limit	(II-C)	305,607.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,557.31
E.	Adopted Budget	(II-E)	259,291.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	258,507.26
H.	Maximum Budget Limit	(II-H)	319,197.76
I.	Highest Budget Without a Vote	(II-I)	270,064.57
J.	Highest Budget	(II-J)	319,197.76
K.	Highest Voted Amount	(II-K)	49,133.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	270,064.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		27,006.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,342.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,342.47	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		916.51
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	916.51	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,265.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		270,064.57
1.	BASE Budget Limit	(V-A1)	258,507.26	
2.	Over-BASE Budget	(V-A2)	11,557.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		129,531.39
1.	Direct State Aid Paid By State	(V-B1)	129,531.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,946.10
D.	At Risk Student	(V-D)		3,973.99
E.	Indian Education For All	(V-E)		908.58
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		869.82
H.	Special Education Allowable Cost Payment	(V-H)		5,859.98
I.	Remaining Fund Balance Available	(V-I)		916.51
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,836.55
1.	Actual Non-Levy Revenue	(V-J1)	1,836.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		102,664.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	102,664.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		258,507.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,557.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,557.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.70
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.77
1.	District Property Tax Levy Mills	(V-U1)	1.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-56776740

01 General Fund

Adopted Budget	0001	270,064.57

Budget Uses

Expenditure Budget	0002	270,064.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	916.51
Direct State Aid	3110	129,531.39
Quality Educator	3111	11,946.10
At Risk Student	3112	3,973.99
Indian Education For All	3113	908.58
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,859.98
Data For Achievement	3116	869.82
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	217.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,619.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	102,664.34		
Over-BASE Levy	1110(c)	11,557.31		
District Tax Levy			1110	114,221.65
Total Estimated Revenues to Fund Adopted Budget			0004	270,064.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,845.00
Contingency	0006	0.00
Over-Schedule	0011	110,155.00
Fund Balance for Budget	TFS48	24,752.99
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	1,752.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,422.50
State - On-Schedule Transportation Reimbursement	3210	2,422.50
District Tax Levy	1110	108,402.01
District Mills	999	16.57
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200.52

Budget Uses

Expenditure Budget	0002	200.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100.00
District Mills	999	0.02
Total Estimated Revenues to Fund Adopted Budget	0004	200.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevrolet Micro Bird Bus	2017	55,544.20	51,217.68	11,108.84	100.00
Total					100.00

13 Tuition Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,174.05
Unreserved Fund Balance Reappropriated	0970	11,174.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	133,825.95
District Mills	999	20.46
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	31,500.00

Budget Uses

Expenditure Budget	0002	31,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,525.06
Operating Reserve	0961	5,525.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	31,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,181.74

Budget Uses

Expenditure Budget	0002	1,181.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	935.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	935.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	245.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,181.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	69,540.85

Budget Uses

Expenditure Budget	0002	69,540.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,540.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,540.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	69,540.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-56776740

61 Building Reserve Fund

Adopted Budget		0001	24,300.47

Budget Uses

Expenditure Budget		0002	24,300.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,273.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,273.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,027.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,000.00	
District Tax Levy		1110	14,000.00
District Mills		999	2.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.14
Total Estimated Revenues to Fund Adopted Budget		0004	24,300.47

Budget Report
FY 2024

45 Sanders

Submit ID: 0807-68996348

0807 Trout Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	74	N/A	8,263,348

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer McPherson

(Signature) (Date)

Chairperson, School Trustees: D. Scott Rasor

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-68996348

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	718,742.70	60,890.32	10%	8.47%	0.00	355,298.33	363,444.37	43.98
10 Transportation	294,900.00	55,788.24	20%	18.92%	0.00	42,161.74	252,738.26	30.59
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	17,189.02		N/A		1,633.02	0.00	15,556.00	1.88
14 Retirement	110,000.00	22,000.00	20%	20.00%	38,586.41	71,413.59		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	452.72	250.00	14,297.28	1.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,734.86	0.00	N/A	0.00%	2,164.49	570.37	25,000.00	3.03
29 Flexibility	34,433.81	0.00	N/A	0.00%	34,163.81	270.00	0.00	0.00
61 Building Reserve	113,168.20	0.00	N/A	0.00%	90,908.20	3,395.59	18,864.41	2.28
Total of All Funds	1,331,168.59	143,928.56			167,908.65	473,359.62	689,900.32	83.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

45 Sanders

Submit ID: 0807-68996348

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROUT CREEK K-8	57
M1	TROUT CREEK 7-8	17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	292,178.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,543.20
D.	At Risk Student	(I-D)	4,974.53
E.	Indian Education For All	(I-E)	1,769.34
F.	American Indian Achievement Gap	(I-F)	2,115.00
G.	Data For Achievement	(I-G)	1,693.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,013.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,803.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	66
B.	BASE Budget Limit	(II-B)	542,389.31
C.	Maximum Budget Limit	(II-C)	679,457.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	118,992.78
E.	Adopted Budget	(II-E)	661,382.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	599,749.92
H.	Maximum Budget Limit	(II-H)	752,568.49
I.	Highest Budget Without a Vote	(II-I)	718,742.70
J.	Highest Budget	(II-J)	752,568.49
K.	Highest Voted Amount	(II-K)	33,825.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	718,742.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,890.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,890.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		718,742.70
1.	BASE Budget Limit	(V-A1)	599,749.92	
2.	Over-BASE Budget	(V-A2)	118,992.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		292,178.34
1.	Direct State Aid Paid By State	(V-B1)	292,178.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,543.20
D.	At Risk Student	(V-D)		4,974.53
E.	Indian Education For All	(V-E)		1,769.34
F.	American Indian Achievement Gap	(V-F)		2,115.00
G.	Data For Achievement	(V-G)		1,693.86
H.	Special Education Allowable Cost Payment	(V-H)		33,013.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,010.98
1.	Actual Non-Levy Revenue	(V-J1)	1,010.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		244,451.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	244,451.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		599,749.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		118,992.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,992.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.40
1.	District Property Tax Levy Mills	(V-U1)	14.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-68996348

01 General Fund

Adopted Budget	0001	718,742.70

Budget Uses

Expenditure Budget	0002	718,742.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	292,178.34
Quality Educator	3111	18,543.20
At Risk Student	3112	4,974.53
Indian Education For All	3113	1,769.34
American Indian Achievement Gap	3114	2,115.00
State Special Education Allowable Cost Payment to Districts	3115	33,013.08
Data For Achievement	3116	1,693.86
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,010.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2024

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-68996348

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	244,451.59		
Over-BASE Levy	1110(c)	118,992.78		
District Tax Levy			1110	363,444.37
Total Estimated Revenues to Fund Adopted Budget			0004	718,742.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	294,900.00

Budget Uses

Expenditure Budget	0002	294,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,965.22
Contingency	0006	3,796.52
Over-Schedule	0011	253,138.26
Fund Balance for Budget	TFS48	55,788.24
Operating Reserve	0961	55,788.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,880.87
State - On-Schedule Transportation Reimbursement	3210	20,880.87
District Tax Levy	1110	252,738.26
District Mills	999	30.59
Total Estimated Revenues to Fund Adopted Budget	0004	294,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	17,189.02

Budget Uses

Expenditure Budget	0002	17,189.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,633.02
Unreserved Fund Balance Reappropriated	0970	1,633.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,556.00
District Mills	999	1.88
Total Estimated Revenues to Fund Adopted Budget	0004	17,189.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-68996348

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,586.41
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	38,586.41

Estimated Funding Sources

Interest Earnings	1510	390.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	71,023.59
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,702.72
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	452.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	190.00
Interest Earnings	1510	60.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,297.28
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,734.86

Budget Uses

Expenditure Budget	0002	27,734.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,164.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,164.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	570.37
District Tax Levy	1110	25,000.00
District Mills	999	3.03
Total Estimated Revenues to Fund Adopted Budget	0004	27,734.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
45 Sanders

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29 Flexibility Fund

Adopted Budget	0001	34,433.81

Budget Uses

Expenditure Budget	0002	34,433.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,163.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,163.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	270.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,433.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

45 Sanders

Submit ID: 0807-68996348

0807 Trout Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	113,168.20

Budget Uses

Expenditure Budget		0002	113,168.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,908.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,908.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,395.59
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,864.41	
District Tax Levy		1110	18,864.41
District Mills		999	2.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.28
Total Estimated Revenues to Fund Adopted Budget		0004	113,168.20

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	288	N/A	8,027,920

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,162,077.63	216,207.76	10%	10.00%	32,731.74	1,587,085.92	542,259.97	67.55
10 Transportation	390,000.00	0.00	20%	0.00%	0.00	64,636.99	325,363.01	40.53
11 Bus Depreciation Reserve	127,598.90	0.00	N/A	0.00%	68,921.05	0.00	58,677.85	7.31
13 Tuition	65,000.00		N/A		0.00	0.00	65,000.00	8.10
14 Retirement	325,000.00	43,358.49	20%	13.34%	0.00	325,000.00		
17 Adult Education	45,000.00	0.00	35%	0.00%	0.00	0.00	45,000.00	5.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,745.00	0.00	N/A	0.00%	0.67	1,744.33	0.00	0.00
29 Flexibility	45,988.65	0.00	N/A	0.00%	1.96	45,986.69	0.00	0.00
61 Building Reserve	46,460.00	0.00	N/A	0.00%	0.00	30,909.85	15,550.15	1.94
Total of All Funds	3,208,870.18	259,566.25			101,655.42	2,055,363.78	1,051,850.98	131.04

50 Debt Service								
Tax Jurisdiction								
0519	0.00	0.00	20-9-438	0.00%	398.50	0.00	0.00	0.00

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROY K-6	223
M1	TROY 7-8	65

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	912,227.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,801.12
D.	At Risk Student	(I-D)	20,320.32
E.	Indian Education For All	(I-E)	6,886.08
F.	American Indian Achievement Gap	(I-F)	1,880.00
G.	Data For Achievement	(I-G)	6,592.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,412.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,803.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,600.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	286
B.	BASE Budget Limit	(II-B)	1,788,031.51
C.	Maximum Budget Limit	(II-C)	2,206,097.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,877.12
E.	Adopted Budget	(II-E)	2,115,908.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,834,200.51
H.	Maximum Budget Limit	(II-H)	2,271,963.83
I.	Highest Budget Without a Vote	(II-I)	2,162,077.63
J.	Highest Budget	(II-J)	2,271,963.83
K.	Highest Voted Amount	(II-K)	109,886.20
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,162,077.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		216,207.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,731.74
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,731.74	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		248,939.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,162,077.63
1.	BASE Budget Limit	(V-A1)	1,834,200.51	
2.	Over-BASE Budget	(V-A2)	327,877.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		912,227.50
1.	Direct State Aid Paid By State	(V-B1)	912,227.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,801.12
D.	At Risk Student	(V-D)		20,320.32
E.	Indian Education For All	(V-E)		6,886.08
F.	American Indian Achievement Gap	(V-F)		1,880.00
G.	Data For Achievement	(V-G)		6,592.32
H.	Special Education Allowable Cost Payment	(V-H)		44,412.48
I.	Remaining Fund Balance Available	(V-I)		32,731.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		160.10
1.	Actual Non-Levy Revenue	(V-J1)	160.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		711,188.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	496,806.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	214,382.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,834,200.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,877.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,877.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.84
1.	District Property Tax Levy Mills	(V-U1)	40.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

01 General Fund

Adopted Budget	0001	2,162,077.63

Budget Uses

Expenditure Budget	0002	2,162,077.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,731.74
Direct State Aid	3110	912,227.50
Quality Educator	3111	97,801.12
At Risk Student	3112	20,320.32
Indian Education For All	3113	6,886.08
American Indian Achievement Gap	3114	1,880.00
State Special Education Allowable Cost Payment to Districts	3115	44,412.48
Data For Achievement	3116	6,592.32
State - Guaranteed Tax Base Aid	3120	496,806.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	160.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	214,382.85		
Over-BASE Levy	1110(c)	327,877.12		
District Tax Levy			1110	542,259.97
Total Estimated Revenues to Fund Adopted Budget			0004	2,162,077.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,760.90
Contingency	0006	5,876.09
Over-Schedule	0011	325,363.01
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,318.49
State - On-Schedule Transportation Reimbursement	3210	32,318.50
District Tax Levy	1110	325,363.01
District Mills	999	40.53
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	127,598.90

Budget Uses

Expenditure Budget	0002	58,677.85
Add To Fund Balance	0003	68,921.05
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,921.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,921.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	58,677.85
District Mills	999	7.31
Total Estimated Revenues to Fund Adopted Budget	0004	127,598.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 CE S Bus	2019	103,433.77	0.00	20,686.75	20,686.75
2016 IC CE	2016	58,028.00	16,605.60	11,605.60	11,605.60
2014 IC 3000	2014	90,350.00	101,210.00	18,070.00	18,070.00
2011 IC 3000	2012	96,631.00	136,631.00	19,326.20	8,315.50
2005 Thomas	2006	63,385.00	95,077.50	N/A	NA
2001 Thomas International	2004	53,528.00	80,292.00	N/A	NA
Total					58,677.85

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	8.10
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,358.49
Operating Reserve	0961	43,358.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	325,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,000.00
District Mills	999	5.61
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,745.00

Budget Uses

Expenditure Budget	0002	1,745.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,744.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,745.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	45,988.65

Budget Uses

Expenditure Budget	0002	45,988.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	41,664.00
State - Advanced Opportunity Aid	3770	4,322.69
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,988.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

50 Debt Service Fund

0519

Taxable Value		8,027,920.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	398.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	398.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	398.50

Budget Report
FY 2024

27 Lincoln

0519 Troy Elem

Submit ID: 0519-29363853

61 Building Reserve Fund

Adopted Budget		0001	46,460.00

Budget Uses

Expenditure Budget		0002	46,460.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,909.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,550.15	
District Tax Levy		1110	15,550.15
District Mills		999	1.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.94
Total Estimated Revenues to Fund Adopted Budget		0004	46,460.00

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	131	10,966,329

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,407,884.83	141,867.47	10%	10.08%	32,289.02	1,023,743.33	351,852.48	32.09
10 Transportation	340,000.00	0.00	20%	0.00%	0.00	42,216.45	297,783.55	27.15
11 Bus Depreciation Reserve	192,912.97	0.00	N/A	0.00%	93,945.51	0.00	98,967.46	9.02
13 Tuition	50,000.00		N/A		0.00	0.00	50,000.00	4.56
14 Retirement	205,000.00	25,133.90	20%	12.26%	0.00	205,000.00		
17 Adult Education	50,000.00	0.00	35%	0.00%	0.00	0.00	50,000.00	4.56
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,145.28	0.38	N/A	0.03%	0.00	1,145.28	0.00	0.00
29 Flexibility	36,771.55	0.00	N/A	0.00%	13.84	36,757.71	0.00	0.00
61 Building Reserve	30,070.00	0.00	N/A	0.00%	0.00	20,073.59	9,996.41	0.91
Total of All Funds	2,313,784.63	167,001.75			126,248.37	1,328,936.36	858,599.90	78.29

50 Debt Service Tax Jurisdiction								
0520	0.00	0.00	20-9-438	0.00%	4,838.52	0.00	0.00	0.00

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TROY HS 9-12 131 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	610,720.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,908.68
D.	At Risk Student	(I-D)	11,151.51
E.	Indian Education For All	(I-E)	3,132.21
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	2,998.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,452.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,579.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,425.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	137
B.	BASE Budget Limit	(II-B)	1,220,345.40
C.	Maximum Budget Limit	(II-C)	1,521,308.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,605.92
E.	Adopted Budget	(II-E)	1,423,951.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,204,278.91
H.	Maximum Budget Limit	(II-H)	1,500,351.17
I.	Highest Budget Without a Vote	(II-I)	1,407,884.83
J.	Highest Budget	(II-J)	1,500,351.17
K.	Highest Voted Amount	(II-K)	92,466.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,407,884.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		140,788.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,078.99
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,078.99	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,289.02
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,289.02	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		174,156.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,407,884.83
1.	BASE Budget Limit	(V-A1)	1,204,278.91	
2.	Over-BASE Budget	(V-A2)	203,605.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		610,720.68
1.	Direct State Aid Paid By State	(V-B1)	610,720.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,908.68
D.	At Risk Student	(V-D)		11,151.51
E.	Indian Education For All	(V-E)		3,132.21
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		2,998.59
H.	Special Education Allowable Cost Payment	(V-H)		31,452.74
I.	Remaining Fund Balance Available	(V-I)		32,289.02
J.	Non-Levy Revenue and Funding Sources	(V-J)		262.92
1.	Actual Non-Levy Revenue	(V-J1)	262.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		464,952.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	316,706.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	148,246.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,204,278.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,605.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		203,605.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.52
U.	Over-BASE Mills	(V-U)		18.57
1.	District Property Tax Levy Mills	(V-U1)	18.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

01 General Fund

Adopted Budget	0001	1,407,884.83

Budget Uses

Expenditure Budget	0002	1,407,884.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,289.02
Direct State Aid	3110	610,720.68
Quality Educator	3111	45,908.68
At Risk Student	3112	11,151.51
Indian Education For All	3113	3,132.21
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	31,452.74
Data For Achievement	3116	2,998.59
State - Guaranteed Tax Base Aid	3120	316,706.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	262.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	148,246.56		
Over-BASE Levy	1110(c)	203,605.92		
District Tax Levy			1110	351,852.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,407,884.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,378.59
Contingency	0006	3,837.86
Over-Schedule	0011	297,783.55
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,108.22
State - On-Schedule Transportation Reimbursement	3210	21,108.23
District Tax Levy	1110	297,783.55
District Mills	999	27.15
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	192,912.97

Budget Uses

Expenditure Budget	0002	192,912.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,945.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,945.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	98,967.46
District Mills	999	9.02
Total Estimated Revenues to Fund Adopted Budget	0004	192,912.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 CE S Bus	2020	98,062.95	0.00	19,612.59	19,612.59
2018 IC CE	2018	117,034.00	32,500.00	23,406.80	23,406.80
2016 IC CE	2016	38,785.33	23,271.21	7,757.07	7,757.07
Type IC 3000	2012	121,832.00	103,099.20	24,366.40	24,366.40
2009 Thomas International	2008	119,123.00	152,454.71	23,824.60	23,824.60
2005 Thomas International	2007	62,160.00	93,240.00	N/A	NA
2003 Thomas International	2004	59,816.00	89,724.00	N/A	NA
Total					98,967.46

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	4.56
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

14 Retirement Fund

Adopted Budget	0001	205,000.00

Budget Uses

Expenditure Budget	0002	205,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,133.90
Operating Reserve	0961	25,133.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	205,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	4.56
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,145.28

Budget Uses

Expenditure Budget	0002	1,145.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.38
Operating Reserve	0961	0.38
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,145.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,145.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36,771.55

Budget Uses

Expenditure Budget	0002	36,771.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	22,349.26
State - Advanced Opportunity Aid	3770	14,408.45
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,771.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

50 Debt Service Fund

0520

Taxable Value		10,966,329.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,838.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,838.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,838.52

Budget Report
FY 2024

27 Lincoln

0520 Troy H S

Submit ID: 0520-70075537

61 Building Reserve Fund

Adopted Budget		0001	30,070.00

Budget Uses

Expenditure Budget		0002	30,070.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,073.59
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,996.41	
District Tax Levy		1110	9,996.41
District Mills		999	0.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.91
Total Estimated Revenues to Fund Adopted Budget		0004	30,070.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 45	N/A	1,807,973

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: Chris Maloney

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	529,778.29	52,977.83	10%	10.00%	6,373.20	359,266.21	164,138.88	90.79
10 Transportation	132,000.00	25,311.87	20%	19.18%	0.00	46,046.94	85,953.06	47.54
11 Bus Depreciation Reserve	13,068.36	0.00	N/A	0.00%	768.36	100.00	12,200.00	6.75
13 Tuition	9,900.00		N/A		9,873.34	26.66	0.00	0.00
14 Retirement	76,000.00	15,200.00	20%	20.00%	16,022.69	59,977.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,024.10	0.00	N/A	0.00%	4,081.44	442.66	7,500.00	4.15
29 Flexibility	3,849.38	0.00	N/A	0.00%	2,768.67	1,080.71	0.00	0.00
61 Building Reserve	133,945.98	0.00	N/A	0.00%	113,335.98	16,488.00	4,122.00	2.28
Total of All Funds	910,566.11	93,489.70			153,223.68	483,428.49	273,913.94	151.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TURNER K-6	32 *
M1	TURNER 7-8	13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	209,847.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,738.86
D.	At Risk Student	(I-D)	1,552.74
E.	Indian Education For All	(I-E)	1,075.95
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	1,030.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,322.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,107.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,392.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	51
B.	BASE Budget Limit	(II-B)	433,182.08
C.	Maximum Budget Limit	(II-C)	537,330.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,353.46
E.	Adopted Budget	(II-E)	550,067.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	412,892.65
H.	Maximum Budget Limit	(II-H)	511,673.42
I.	Highest Budget Without a Vote	(II-I)	529,778.29
J.	Highest Budget	(II-J)	552,419.56
K.	Highest Voted Amount	(II-K)	22,641.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	529,778.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,977.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,373.20
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,373.20	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		59,351.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		529,778.29
1.	BASE Budget Limit	(V-A1)	412,892.65	
2.	Over-BASE Budget	(V-A2)	116,885.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		209,847.19
1.	Direct State Aid Paid By State	(V-B1)	209,847.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,738.86
D.	At Risk Student	(V-D)		1,552.74
E.	Indian Education For All	(V-E)		1,075.95
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		1,030.05
H.	Special Education Allowable Cost Payment	(V-H)		6,322.61
I.	Remaining Fund Balance Available	(V-I)		6,373.20
J.	Non-Levy Revenue and Funding Sources	(V-J)		656.93
1.	Actual Non-Levy Revenue	(V-J1)	656.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		162,060.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	114,806.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,253.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		412,892.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		116,885.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,885.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.65
1.	District Property Tax Levy Mills	(V-U1)	64.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

01 General Fund

Adopted Budget	0001	529,778.29

Budget Uses

Expenditure Budget	0002	529,778.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,373.20
Direct State Aid	3110	209,847.19
Quality Educator	3111	23,738.86
At Risk Student	3112	1,552.74
Indian Education For All	3113	1,075.95
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	6,322.61
Data For Achievement	3116	1,030.05
State - Guaranteed Tax Base Aid	3120	114,806.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	656.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,253.24		
Over-BASE Levy	1110(c)	116,885.64		
District Tax Levy			1110	164,138.88
Total Estimated Revenues to Fund Adopted Budget			0004	529,778.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

10 Transportation Fund

Adopted Budget	0001	132,000.00

Budget Uses

Expenditure Budget	0002	132,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,815.40
Contingency	0006	4,181.54
Over-Schedule	0011	86,003.06
Fund Balance for Budget	TFS48	25,311.87
Operating Reserve	0961	25,311.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,998.47
State - On-Schedule Transportation Reimbursement	3210	22,998.47
District Tax Levy	1110	85,953.06
District Mills	999	47.54
Total Estimated Revenues to Fund Adopted Budget	0004	132,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	13,068.36

Budget Uses

Expenditure Budget	0002	13,068.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	768.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	768.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,200.00
District Mills	999	6.75
Total Estimated Revenues to Fund Adopted Budget	0004	13,068.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2023	61,000.00	0.00	12,200.00	12,200.00
Total					12,200.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

13 Tuition Fund

Adopted Budget	0001	9,900.00

Budget Uses

Expenditure Budget	0002	9,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,873.34
Unreserved Fund Balance Reappropriated	0970	9,873.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	26.66
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

14 Retirement Fund

Adopted Budget	0001	76,000.00

Budget Uses

Expenditure Budget	0002	76,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,222.69
Operating Reserve	0961	15,200.00
Unreserved Fund Balance Reappropriated	0970	16,022.69

Estimated Funding Sources

Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	59,727.31
Total Estimated Revenues to Fund Adopted Budget	0004	76,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,024.10

Budget Uses

Expenditure Budget	0002	12,024.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,081.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,081.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	392.66
District Tax Levy	1110	7,500.00
District Mills	999	4.15
Total Estimated Revenues to Fund Adopted Budget	0004	12,024.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

29 Flexibility Fund

Adopted Budget	0001	3,849.38

Budget Uses

Expenditure Budget	0002	3,849.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,768.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,768.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,055.71
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,849.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0044 Turner Elem

Submit ID: 0044-04755570

61 Building Reserve Fund

Adopted Budget		0001	133,945.98

Budget Uses

Expenditure Budget		0002	133,945.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	113,335.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	113,335.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,488.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,122.00	
District Tax Levy		1110	4,122.00
District Mills		999	2.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.28
Total Estimated Revenues to Fund Adopted Budget		0004	133,945.98

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	19	2,195,858

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: Chris Maloney

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	555,937.26	55,593.73	10%	10.00%	1,736.83	384,763.00	169,437.43	77.17
10 Transportation	77,000.00	10,494.25	20%	13.63%	0.00	29,636.06	47,363.94	21.57
11 Bus Depreciation Reserve	12,307.42	0.00	N/A	0.00%	387.42	120.00	11,800.00	5.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	62,000.00	12,400.00	20%	20.00%	7,279.06	54,720.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,161.44	0.00	N/A	0.00%	5,210.38	451.06	7,500.00	3.42
29 Flexibility	8,958.01	0.00	N/A	0.00%	3,486.90	5,471.11	0.00	0.00
61 Building Reserve	105,261.96	0.00	N/A	0.00%	88,171.96	13,672.00	3,418.00	1.56
Total of All Funds	834,626.09	78,487.98			106,272.55	488,834.17	239,519.37	109.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TURNER HS 9-12 19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	220,083.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,915.06
D.	At Risk Student	(I-D)	1,504.50
E.	Indian Education For All	(I-E)	454.29
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	434.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,553.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	873.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,654.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	413,619.44
C.	Maximum Budget Limit	(II-C)	513,937.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	136,508.48
E.	Adopted Budget	(II-E)	550,127.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	421,719.70
H.	Maximum Budget Limit	(II-H)	524,647.80
I.	Highest Budget Without a Vote	(II-I)	555,937.26
J.	Highest Budget	(II-J)	555,937.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	555,937.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,593.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,736.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,736.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,330.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		555,937.26
1.	BASE Budget Limit	(V-A1)	421,719.70	
2.	Over-BASE Budget	(V-A2)	134,217.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		220,083.80
1.	Direct State Aid Paid By State	(V-B1)	220,083.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,915.06
D.	At Risk Student	(V-D)		1,504.50
E.	Indian Education For All	(V-E)		454.29
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		434.91
H.	Special Education Allowable Cost Payment	(V-H)		6,553.87
I.	Remaining Fund Balance Available	(V-I)		1,736.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		919.87
1.	Actual Non-Levy Revenue	(V-J1)	919.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		174,116.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	138,896.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,219.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		421,719.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		134,217.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		134,217.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.05
U.	Over-BASE Mills	(V-U)		61.12
1.	District Property Tax Levy Mills	(V-U1)	61.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

01 General Fund

Adopted Budget	0001	555,937.26

Budget Uses

Expenditure Budget	0002	555,937.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,736.83
Direct State Aid	3110	220,083.80
Quality Educator	3111	15,915.06
At Risk Student	3112	1,504.50
Indian Education For All	3113	454.29
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,553.87
Data For Achievement	3116	434.91
State - Guaranteed Tax Base Aid	3120	138,896.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	919.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,219.87		
Over-BASE Levy	1110(c)	134,217.56		
District Tax Levy			1110	169,437.43
Total Estimated Revenues to Fund Adopted Budget			0004	555,937.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	77,000.00

Budget Uses

Expenditure Budget	0002	77,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,914.60
Contingency	0006	2,691.46
Over-Schedule	0011	47,393.94
Fund Balance for Budget	TFS48	10,494.25
Operating Reserve	0961	10,494.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	30.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,803.03
State - On-Schedule Transportation Reimbursement	3210	14,803.03
District Tax Levy	1110	47,363.94
District Mills	999	21.57
Total Estimated Revenues to Fund Adopted Budget	0004	77,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	12,307.42

Budget Uses

Expenditure Budget	0002	12,307.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	387.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	387.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	120.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,800.00
District Mills	999	5.37
Total Estimated Revenues to Fund Adopted Budget	0004	12,307.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2024	59,000.00	0.00	11,800.00	11,800.00
Total					11,800.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

14 Retirement Fund

Adopted Budget	0001	62,000.00

Budget Uses

Expenditure Budget	0002	62,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,679.06
Operating Reserve	0961	12,400.00
Unreserved Fund Balance Reappropriated	0970	7,279.06

Estimated Funding Sources

Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,570.94
Total Estimated Revenues to Fund Adopted Budget	0004	62,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

28 Technology Fund

Adopted Budget	0001	13,161.44

Budget Uses

Expenditure Budget	0002	13,161.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,210.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,210.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	401.06
District Tax Levy	1110	7,500.00
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	13,161.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

29 Flexibility Fund

Adopted Budget	0001	8,958.01

Budget Uses

Expenditure Budget	0002	8,958.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,486.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,486.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,461.11
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,958.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0045 Turner H S

Submit ID: 0045-77217662

61 Building Reserve Fund

Adopted Budget		0001	105,261.96

Budget Uses

Expenditure Budget		0002	105,261.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	88,171.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	88,171.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,672.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,418.00	
District Tax Levy		1110	3,418.00
District Mills		999	1.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.56
Total Estimated Revenues to Fund Adopted Budget		0004	105,261.96

Budget Report
FY 2024

28 Madison

Submit ID: 0540-96127162

0540 Twin Bridges K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	154	66	6,546,025

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Rhea

(Signature) (Date)

Chairperson, School Trustees: Patricia Nelson

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
28 Madison
0540 Twin Bridges K-12 Schools

Submit ID: 0540-96127162

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,249,981.36	218,530.12	10%	9.71%	0.00	1,503,806.69	746,174.67	113.99
10 Transportation	295,000.00	51,576.01	20%	17.48%	0.00	87,230.99	207,769.01	31.74
11 Bus Depreciation Reserve	339,413.82	0.00	N/A	0.00%	247,295.75	0.00	92,118.07	14.07
13 Tuition	480,000.00		N/A		56,388.91	0.00	423,611.09	64.71
14 Retirement	320,000.00	64,000.00	20%	20.00%	24,012.42	295,987.58		
17 Adult Education	6,000.00	0.00	35%	0.00%	1,649.86	0.00	4,350.14	0.66
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,498.26	0.00	N/A	0.00%	6,813.16	1,685.10	60,000.00	9.17
29 Flexibility	39,863.96	0.00	N/A	0.00%	39,863.96	0.00	0.00	0.00
61 Building Reserve	77,598.05	0.00	N/A	0.00%	22,408.06	37,011.64	18,178.35	2.78
Total of All Funds	3,876,355.45	334,106.13			398,432.12	1,925,722.00	1,552,201.33	237.12

50 Debt Service Tax Jurisdiction								
0540	244,700.00	0.00	20-9-438	0.00%	1,520.38	0.00	243,179.62	37.15

Budget Report
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0540 Twin Bridges K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TWIN BRIDGES K-6	126
M1	TWIN BRIDGES 7-8	28
H1	TWIN BRIDGES HS 9-12	66

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	903,317.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,584.00
D.	At Risk Student	(I-D)	6,161.63
E.	Indian Education For All	(I-E)	5,260.20
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	5,035.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,926.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,308.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,598.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,801.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	229
B.	BASE Budget Limit	(II-B)	1,792,209.40
C.	Maximum Budget Limit	(II-C)	2,234,521.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	442,311.96
E.	Adopted Budget	(II-E)	2,234,521.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,771,911.31
H.	Maximum Budget Limit	(II-H)	2,203,220.53
I.	Highest Budget Without a Vote	(II-I)	2,249,981.36
J.	Highest Budget	(II-J)	2,249,981.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,249,981.36

Budget Report
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0540 Twin Bridges K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		218,530.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		218,530.12

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	23,748.34	10,177.86	33,926.20
B.	Special Education RSBG to Coop	7,915.60	3,392.40	11,308.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,665.58	5,428.10	18,093.68

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	989,254.00	516,367.50	1,505,621.50
		1,160,993.00	859,850.50	2,020,843.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	409,830.53	303,527.23	713,357.76
H.	Special Education in BASE@40%	12,665.58	5,428.10	18,093.68
I.	Subsidized BASE Amount	422,496.11	308,955.33	731,451.44
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,249,981.36
1.	BASE Budget Limit	(V-A1)	1,771,911.31	
2.	Over-BASE Budget	(V-A2)	478,070.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		903,317.04
1.	Direct State Aid Paid By State	(V-B1)	903,317.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,584.00
D.	At Risk Student	(V-D)		6,161.63
E.	Indian Education For All	(V-E)		5,260.20
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		5,035.80

H.	Special Education Allowable Cost Payment	(V-H)		33,926.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,377.89
1.	Actual Non-Levy Revenue	(V-J1)	7,377.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		724,073.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	455,968.93	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	268,104.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,771,911.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		478,070.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		478,070.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.01
T.	BASE Mills - High School	(V-T)		14.95
U.	Over-BASE Mills	(V-U)		73.03
1.	District Property Tax Levy Mills	(V-U1)	73.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		113.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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28 Madison

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0540 Twin Bridges K-12 Schools

01 General Fund

Adopted Budget	0001	2,249,981.36

Budget Uses

Expenditure Budget	0002	2,249,981.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	903,317.04
Quality Educator	3111	85,584.00
At Risk Student	3112	6,161.63
Indian Education For All	3113	5,260.20
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	33,926.20
Data For Achievement	3116	5,035.80
State - Guaranteed Tax Base Aid	3120	455,968.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,977.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	400.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	268,104.62		
Over-BASE Levy	1110(c)	478,070.05		
District Tax Levy			1110	746,174.67
Total Estimated Revenues to Fund Adopted Budget			0004	2,249,981.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,300.90
Contingency	0006	7,930.09
Over-Schedule	0011	207,769.01
Fund Balance for Budget	TFS48	51,576.01
Operating Reserve	0961	51,576.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,615.49
State - On-Schedule Transportation Reimbursement	3210	43,615.50
District Tax Levy	1110	207,769.01
District Mills	999	31.74
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0540 Twin Bridges K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	339,413.82

Budget Uses

Expenditure Budget	0002	339,413.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247,295.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247,295.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	92,118.07
District Mills	999	14.07
Total Estimated Revenues to Fund Adopted Budget	0004	339,413.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Thomas/Deisel/44 Passenger	2023	135,000.00	0.00	27,000.00	10,000.00
2024 International CE/diesel/44 Passenger	2023	152,995.16	0.00	30,599.03	15,250.00
2020 FORD EXPEDITION	2021	56,995.00	10,500.00	11,399.00	10,500.00
2019 International -71 passenger	2019	87,545.36	56,018.14	17,509.07	17,509.07
2019 BLUEBIRD/GAS/48 PASSENGER	2018	79,500.00	63,800.00	15,900.00	15,900.00
2015 International - 78 seat	2015	114,794.98	108,795.00	22,959.00	22,959.00
2005 ICRP - Coach	2005	109,250.00	163,875.00	N/A	NA
Total					92,118.07

13 Tuition Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,388.91
Unreserved Fund Balance Reappropriated	0970	56,388.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	423,611.09
District Mills	999	64.71
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88,012.42
Operating Reserve	0961	64,000.00
Unreserved Fund Balance Reappropriated	0970	24,012.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	295,987.58
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,649.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,649.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,350.14
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	68,498.26

Budget Uses

Expenditure Budget	0002	68,498.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,813.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,813.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,685.10
District Tax Levy	1110	60,000.00
District Mills	999	9.17
Total Estimated Revenues to Fund Adopted Budget	0004	68,498.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	39,863.96

Budget Uses

Expenditure Budget	0002	39,863.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,863.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,863.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,863.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

28 Madison

Submit ID: 0540-96127162

0540 Twin Bridges K-12 Schools

50 Debt Service Fund

0540

Taxable Value		6,546,025.00
Adopted Budget	0001	244,700.00

Budget Uses

Expenditure Budget	0002	244,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,520.38
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,520.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	243,179.62
Jurisdiction Mills	999	37.15
Total Estimated Revenues to Fund Adopted Budget	0004	244,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/23/2022	06/30/2030	830,000.00	642,500.00	92,500.00	29,400.00	450.00
High School Bond	08/23/2022	06/30/2030	830,000.00	642,500.00	92,500.00	29,400.00	450.00
Total Bond Requirements							244,700.00
Total Debt Service Requirements						0002	244,700.00

Budget Report
FY 2024

28 Madison

Submit ID: 0540-96127162

0540 Twin Bridges K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	77,598.05
Budget Uses			
Expenditure Budget		0002	77,598.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	22,408.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	22,408.06
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,011.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,178.35	
District Tax Levy		1110	18,178.35
District Mills		999	2.78
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.78
Total Estimated Revenues to Fund Adopted Budget		0004	77,598.05

Budget Report
FY 2024

07 Cascade

0131 Ulm Elem

Submit ID: 0131-88612118

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	144	N/A	2,054,012

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Whitmore

(Signature) (Date)

Chairperson, School Trustees: Andrea Cordeiro

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

07 Cascade

0131 Ulm Elem

Submit ID: 0131-88612118

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,101,945.40	88,250.45	10%	8.01%	0.00	891,351.31	210,594.09	102.53
10 Transportation	60,000.00	35.46	20%	0.06%	0.00	29,700.00	30,300.00	14.75
11 Bus Depreciation Reserve	50,514.67	0.00	N/A	0.00%	50,514.67	0.00	0.00	0.00
13 Tuition	179.25		N/A		179.25	0.00	0.00	0.00
14 Retirement	145,000.00	0.00	20%	0.00%	0.00	145,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,752.33	0.00	N/A	0.00%	18,848.91	903.42	0.00	0.00
29 Flexibility	3.54	0.00	N/A	0.00%	3.54	0.00	0.00	0.00
61 Building Reserve	20,290.48	0.00	N/A	0.00%	10,290.48	8,000.00	2,000.00	0.97
Total of All Funds	1,397,685.67	88,285.91			79,836.85	1,074,954.73	242,894.09	118.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

07 Cascade

0131 Ulm Elem

Submit ID: 0131-88612118

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ULM K-6	132
M1	ULM 7-8	12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	479,314.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,105.34
D.	At Risk Student	(I-D)	2,766.69
E.	Indian Education For All	(I-E)	3,443.04
F.	American Indian Achievement Gap	(I-F)	470.00
G.	Data For Achievement	(I-G)	3,296.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,206.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,401.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,624.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	150
B.	BASE Budget Limit	(II-B)	964,257.59
C.	Maximum Budget Limit	(II-C)	1,198,825.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,980.55
E.	Adopted Budget	(II-E)	1,116,238.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	949,964.85
H.	Maximum Budget Limit	(II-H)	1,182,188.11
I.	Highest Budget Without a Vote	(II-I)	1,101,945.40
J.	Highest Budget	(II-J)	1,182,188.11
K.	Highest Voted Amount	(II-K)	80,242.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,101,945.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		88,250.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,250.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,101,945.40
1.	BASE Budget Limit	(V-A1)	949,964.85	
2.	Over-BASE Budget	(V-A2)	151,980.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		479,314.88
1.	Direct State Aid Paid By State	(V-B1)	479,314.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,105.34
D.	At Risk Student	(V-D)		2,766.69
E.	Indian Education For All	(V-E)		3,443.04
F.	American Indian Achievement Gap	(V-F)		470.00
G.	Data For Achievement	(V-G)		3,296.16
H.	Special Education Allowable Cost Payment	(V-H)		22,206.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		390,362.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	331,748.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	58,613.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		949,964.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		151,980.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		151,980.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		73.99
1.	District Property Tax Levy Mills	(V-U1)	73.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		102.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024
07 Cascade
0131 Ulm Elem

Submit ID: 0131-88612118

01 General Fund

Adopted Budget	0001	1,101,945.40

Budget Uses

Expenditure Budget	0002	1,101,945.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	479,314.88
Quality Educator	3111	48,105.34
At Risk Student	3112	2,766.69
Indian Education For All	3113	3,443.04
American Indian Achievement Gap	3114	470.00
State Special Education Allowable Cost Payment to Districts	3115	22,206.24
Data For Achievement	3116	3,296.16
State - Guaranteed Tax Base Aid	3120	331,748.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	58,613.54		
Over-BASE Levy	1110(c)	151,980.55		
District Tax Levy			1110	210,594.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,101,945.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,000.00
Contingency	0006	2,700.00
Over-Schedule	0011	30,300.00
Fund Balance for Budget	TFS48	35.46
Operating Reserve	0961	35.46
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,850.00
State - On-Schedule Transportation Reimbursement	3210	14,850.00
District Tax Levy	1110	30,300.00
District Mills	999	14.75
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0131 Ulm Elem

Submit ID: 0131-88612118

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	50,514.67

Budget Uses

Expenditure Budget	0002	50,514.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,514.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,514.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,514.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004	2020	0.00	0.00	N/A	NA
2001	2009	32,500.00	48,750.00	N/A	NA
1990	1999	9,200.00	13,800.00	N/A	NA
1985	1996	6,800.00	10,200.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	179.25

Budget Uses

Expenditure Budget	0002	179.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179.25
Unreserved Fund Balance Reappropriated	0970	179.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	145,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,752.33

Budget Uses

Expenditure Budget	0002	19,752.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,848.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,848.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	903.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,752.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.54

Budget Uses

Expenditure Budget	0002	3.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0131 Ulm Elem

Submit ID: 0131-88612118

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

07 Cascade

0131 Ulm Elem

Submit ID: 0131-88612118

61 Building Reserve Fund

Adopted Budget		0001	20,290.48

Budget Uses

Expenditure Budget		0002	20,290.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,290.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,290.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	2,000.00	
District Tax Levy		1110	2,000.00
District Mills		999	0.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.97
Total Estimated Revenues to Fund Adopted Budget		0004	20,290.48

Budget Report
FY 2024

24 Lake

Submit ID: 1211-06921537

1211 Upper West Shore Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 59	N/A	12,740,774

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaSena Christopher

(Signature) (Date)

Chairperson, School Trustees: Greg Simonson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

Submit ID: 1211-06921537

1211 Upper West Shore Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	411,744.66	41,501.75	10%	10.08%	1,451.65	232,603.55	177,689.46	13.95
10 Transportation	3,440.05	688.01	20%	20.00%	139.84	3,300.21	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	21,800.00		N/A		9,106.34	0.00	12,693.66	1.00
14 Retirement	63,162.00	12,632.40	20%	20.00%	3,865.01	59,296.99		
17 Adult Education	11,878.00	0.00	35%	0.00%	11,878.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	386.59	0.00	N/A	0.00%	22.05	364.54	0.00	0.00
29 Flexibility	9.81	0.00	N/A	0.00%	9.81	0.00	0.00	0.00
61 Building Reserve	76,039.30	0.00	N/A	0.00%	55,315.95	2,723.35	18,000.00	1.41
Total of All Funds	588,460.41	54,822.16			81,789.13	298,288.64	208,383.12	16.36

50 Debt Service **Tax Jurisdiction**								
Elem-1	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 1211-06921537

1211 Upper West Shore Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 UPPER WEST SHORE K-8 59 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	186,917.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,962.00
D.	At Risk Student	(I-D)	5,132.68
E.	Indian Education For All	(I-E)	1,410.69
F.	American Indian Achievement Gap	(I-F)	2,115.00
G.	Data For Achievement	(I-G)	1,350.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,869.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	414,894.93
C.	Maximum Budget Limit	(II-C)	514,597.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,428.15
E.	Adopted Budget	(II-E)	443,323.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	383,316.51
H.	Maximum Budget Limit	(II-H)	472,870.24
I.	Highest Budget Without a Vote	(II-I)	411,744.66
J.	Highest Budget	(II-J)	472,870.24
K.	Highest Voted Amount	(II-K)	61,125.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	411,744.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		41,174.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		327.28
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	327.28	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,451.65
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,451.65	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,953.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		411,744.66
	1. BASE Budget Limit	(V-A1)	383,316.51	
	2. Over-BASE Budget	(V-A2)	28,428.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		186,917.88
	1. Direct State Aid Paid By State	(V-B1)	186,917.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,962.00
D.	At Risk Student	(V-D)		5,132.68
E.	Indian Education For All	(V-E)		1,410.69
F.	American Indian Achievement Gap	(V-F)		2,115.00
G.	Data For Achievement	(V-G)		1,350.51
H.	Special Education Allowable Cost Payment	(V-H)		9,869.28
I.	Remaining Fund Balance Available	(V-I)		1,451.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		845.51
	1. Actual Non-Levy Revenue	(V-J1)	845.51	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		149,261.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	149,261.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		383,316.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,428.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,428.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.23
1.	District Property Tax Levy Mills	(V-U1)	2.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

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1211 Upper West Shore Elem

01 General Fund

Adopted Budget	0001	411,744.66

Budget Uses

Expenditure Budget	0002	411,744.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,451.65
Direct State Aid	3110	186,917.88
Quality Educator	3111	24,962.00
At Risk Student	3112	5,132.68
Indian Education For All	3113	1,410.69
American Indian Achievement Gap	3114	2,115.00
State Special Education Allowable Cost Payment to Districts	3115	9,869.28
Data For Achievement	3116	1,350.51
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	845.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	149,261.31		
Over-BASE Levy	1110(c)	28,428.15		
District Tax Levy			1110	177,689.46
Total Estimated Revenues to Fund Adopted Budget			0004	411,744.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,440.05

Budget Uses

Expenditure Budget	0002	3,440.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,127.32
Contingency	0006	312.73
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	827.85
Operating Reserve	0961	688.01
Unreserved Fund Balance Reappropriated	0970	139.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,580.18
State - On-Schedule Transportation Reimbursement	3210	1,720.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,440.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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24 Lake

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13 Tuition Fund

Adopted Budget	0001	21,800.00

Budget Uses

Expenditure Budget	0002	21,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,106.34
Unreserved Fund Balance Reappropriated	0970	9,106.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,693.66
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1211 Upper West Shore Elem

14 Retirement Fund

Adopted Budget	0001	63,162.00

Budget Uses

Expenditure Budget	0002	63,162.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,497.41
Operating Reserve	0961	12,632.40
Unreserved Fund Balance Reappropriated	0970	3,865.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	59,296.99
Total Estimated Revenues to Fund Adopted Budget	0004	63,162.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	11,878.00

Budget Uses

Expenditure Budget	0002	11,878.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,878.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,878.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,878.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.48

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	386.59

Budget Uses

Expenditure Budget	0002	386.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	364.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	386.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	9.81

Budget Uses

Expenditure Budget	0002	9.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Elem-1

Taxable Value		12,740,774.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	10/15/2007	06/30/2023	675,000.00	0.00	0.00	0.00	0.00
Total Bond Requirements							0.00
Total Debt Service Requirements						0002	0.00

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61 Building Reserve Fund

Adopted Budget		0001	76,039.30
Budget Uses			
Expenditure Budget		0002	76,039.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,315.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,315.95
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,723.35
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	18,000.00
District Mills		999	1.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.41
Total Estimated Revenues to Fund Adopted Budget		0004	76,039.30

Budget Report
FY 2024

37 Pondera

0679 Valier Elem

Submit ID: 0679-57615164

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	126	N/A	4,304,507

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Lundy

(Signature) (Date)

Chairperson, School Trustees: Donald Davis

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

37 Pondera

0679 Valier Elem

Submit ID: 0679-57615164

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,135,521.33	113,552.13	10%	10.00%	0.00	752,948.87	382,572.46	88.88
10 Transportation	100,000.00	20,000.00	20%	20.00%	11,360.52	54,065.30	34,574.18	8.03
11 Bus Depreciation Reserve	218,797.63	0.00	N/A	0.00%	174,077.63	0.00	44,720.00	10.39
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	135,000.00	27,000.00	20%	20.00%	55.27	134,944.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,620.78	0.00	N/A	0.00%	25,778.97	841.81	22,000.00	5.11
29 Flexibility	32,829.42	0.00	N/A	0.00%	32,829.42	0.00	0.00	0.00
61 Building Reserve	154,081.27	0.00	N/A	0.00%	116,321.27	18,739.96	19,020.04	4.42
Total of All Funds	1,824,850.43	160,552.13			360,423.08	961,540.67	502,886.68	116.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

37 Pondera

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VALIER K-8	101
M1	VALIER 7-8	25

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	440,295.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,889.86
D.	At Risk Student	(I-D)	3,898.17
E.	Indian Education For All	(I-E)	3,012.66
F.	American Indian Achievement Gap	(I-F)	8,695.00
G.	Data For Achievement	(I-G)	2,884.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,430.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,476.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,257.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	116
B.	BASE Budget Limit	(II-B)	785,486.34
C.	Maximum Budget Limit	(II-C)	978,221.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	285,522.14
E.	Adopted Budget	(II-E)	1,071,008.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	885,174.63
H.	Maximum Budget Limit	(II-H)	1,091,242.44
I.	Highest Budget Without a Vote	(II-I)	1,135,521.33
J.	Highest Budget	(II-J)	1,135,521.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,135,521.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		113,552.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		113,552.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,135,521.33
1.	BASE Budget Limit	(V-A1)	885,174.63	
2.	Over-BASE Budget	(V-A2)	250,346.70	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		440,295.89
1.	Direct State Aid Paid By State	(V-B1)	440,295.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,889.86
D.	At Risk Student	(V-D)		3,898.17
E.	Indian Education For All	(V-E)		3,012.66
F.	American Indian Achievement Gap	(V-F)		8,695.00
G.	Data For Achievement	(V-G)		2,884.14
H.	Special Education Allowable Cost Payment	(V-H)		19,430.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,907.65
1.	Actual Non-Levy Revenue	(V-J1)	2,907.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		355,160.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	222,935.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	132,225.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		885,174.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		250,346.70
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		250,346.70

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		58.16
1.	District Property Tax Levy Mills	(V-U1)	58.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0679 Valier Elem

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01 General Fund

Adopted Budget	0001	1,135,521.33

Budget Uses

Expenditure Budget	0002	1,135,521.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	440,295.89
Quality Educator	3111	48,889.86
At Risk Student	3112	3,898.17
Indian Education For All	3113	3,012.66
American Indian Achievement Gap	3114	8,695.00
State Special Education Allowable Cost Payment to Districts	3115	19,430.46
Data For Achievement	3116	2,884.14
State - Guaranteed Tax Base Aid	3120	222,935.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,798.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	108.78
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	132,225.76		
Over-BASE Levy	1110(c)	250,346.70		
District Tax Levy			1110	382,572.46
Total Estimated Revenues to Fund Adopted Budget			0004	1,135,521.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,150.27
Contingency	0006	4,915.03
Over-Schedule	0011	45,934.70
Fund Balance for Budget	TFS48	31,360.52
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	11,360.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,032.65
State - On-Schedule Transportation Reimbursement	3210	27,032.65
District Tax Levy	1110	34,574.18
District Mills	999	8.03
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	218,797.63

Budget Uses

Expenditure Budget	0002	218,797.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,077.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,077.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	44,720.00
District Mills	999	10.39
Total Estimated Revenues to Fund Adopted Budget	0004	218,797.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Bus	2023	63,000.00	0.00	12,600.00	12,600.00
2018 Champion Premier Bus	2021	91,350.00	18,270.00	18,270.00	18,270.00
2020 Chev Micro Bird Bus	2021	69,250.00	27,700.00	13,850.00	13,850.00
2019 Bluebird Bus	2018	93,500.00	84,150.00	18,700.00	0.00
Total					44,720.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,055.27
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	55.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,944.73
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	48,620.78

Budget Uses

Expenditure Budget	0002	48,620.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,778.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,778.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	841.81
District Tax Levy	1110	22,000.00
District Mills	999	5.11
Total Estimated Revenues to Fund Adopted Budget	0004	48,620.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,829.42

Budget Uses

Expenditure Budget	0002	32,829.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,829.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,829.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,829.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	154,081.27

Budget Uses

Expenditure Budget	0002	154,081.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,321.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,321.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,739.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	9,020.04	
District Tax Levy		1110	19,020.04
District Mills		999	4.42
Building Reserve Voted Mills		0134	2.32
Building Reserve Permissive Mills		0135	2.10
Total Estimated Revenues to Fund Adopted Budget		0004	154,081.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	100,000.00	10	612	80,000.00	10,000.00	10,000.00
Total						10,000.00

Budget Report
FY 2024

37 Pondera

0680 Valier H S

Submit ID: 0680-25152152

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	48	5,380,945

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Lundy

(Signature) (Date)

Chairperson, School Trustees: Donald Davis

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

37 Pondera

0680 Valier H S

Submit ID: 0680-25152152

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	804,038.94	80,403.89	10%	10.00%	571.83	537,199.29	266,267.82	49.49
10 Transportation	100,000.00	20,000.00	20%	20.00%	11,397.49	54,065.30	34,537.21	6.42
11 Bus Depreciation Reserve	217,015.71	0.00	N/A	0.00%	153,945.71	0.00	63,070.00	11.72
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	97,000.00	19,400.00	20%	20.00%	274.17	96,725.83		
17 Adult Education	5,192.53	0.00	35%	0.00%	5,192.53	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,316.42	0.00	N/A	0.00%	11,723.88	592.54	32,000.00	5.95
29 Flexibility	24,684.19	0.00	N/A	0.00%	24,684.19	0.00	0.00	0.00
61 Building Reserve	98,170.95	0.00	N/A	0.00%	78,000.96	14,976.29	5,193.70	0.97
Total of All Funds	1,390,418.74	119,803.89			285,790.76	703,559.25	401,068.73	74.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

37 Pondera

0680 Valier H S

Submit ID: 0680-25152152

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 VALIER HS 9-12 48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	321,499.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,828.48
D.	At Risk Student	(I-D)	2,129.73
E.	Indian Education For All	(I-E)	1,147.68
F.	American Indian Achievement Gap	(I-F)	5,170.00
G.	Data For Achievement	(I-G)	1,098.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,083.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,467.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,893.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	601,381.38
C.	Maximum Budget Limit	(II-C)	749,270.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,004.05
E.	Adopted Budget	(II-E)	791,385.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	623,069.90
H.	Maximum Budget Limit	(II-H)	776,248.25
I.	Highest Budget Without a Vote	(II-I)	804,038.94
J.	Highest Budget	(II-J)	804,038.94
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	804,038.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		80,403.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		571.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	571.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,975.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		804,038.94
1.	BASE Budget Limit	(V-A1)	623,069.90	
2.	Over-BASE Budget	(V-A2)	180,969.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		321,499.83
1.	Direct State Aid Paid By State	(V-B1)	321,499.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,828.48
D.	At Risk Student	(V-D)		2,129.73
E.	Indian Education For All	(V-E)		1,147.68
F.	American Indian Achievement Gap	(V-F)		5,170.00
G.	Data For Achievement	(V-G)		1,098.72
H.	Special Education Allowable Cost Payment	(V-H)		13,083.72
I.	Remaining Fund Balance Available	(V-I)		571.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,478.15
1.	Actual Non-Levy Revenue	(V-J1)	1,478.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		258,061.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	172,762.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	85,298.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		623,069.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		180,969.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		180,969.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.86
U.	Over-BASE Mills	(V-U)		33.63
1.	District Property Tax Levy Mills	(V-U1)	33.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

37 Pondera

0680 Valier H S

Submit ID: 0680-25152152

01 General Fund

Adopted Budget	0001	804,038.94

Budget Uses

Expenditure Budget	0002	804,038.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	571.83
Direct State Aid	3110	321,499.83
Quality Educator	3111	18,828.48
At Risk Student	3112	2,129.73
Indian Education For All	3113	1,147.68
American Indian Achievement Gap	3114	5,170.00
State Special Education Allowable Cost Payment to Districts	3115	13,083.72
Data For Achievement	3116	1,098.72
State - Guaranteed Tax Base Aid	3120	172,762.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,204.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	273.29
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	85,298.78		
Over-BASE Levy	1110(c)	180,969.04		
District Tax Levy			1110	266,267.82
Total Estimated Revenues to Fund Adopted Budget			0004	804,038.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,150.27
Contingency	0006	4,915.03
Over-Schedule	0011	45,934.70
Fund Balance for Budget	TFS48	31,397.49
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	11,397.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,032.65
State - On-Schedule Transportation Reimbursement	3210	27,032.65
District Tax Levy	1110	34,537.21
District Mills	999	6.42
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	217,015.71

Budget Uses

Expenditure Budget	0002	217,015.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,945.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,945.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,070.00
District Mills	999	11.72
Total Estimated Revenues to Fund Adopted Budget	0004	217,015.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Bus	2023	63,000.00	0.00	12,600.00	12,600.00
2018 Champion Premier Bus	2021	91,350.00	18,270.00	18,270.00	18,270.00
2019 Bluebird Bus	2018	161,000.00	144,900.00	32,200.00	32,200.00
2016 Thomas Freightliner	2015	89,345.00	107,214.00	17,869.00	0.00
Total					63,070.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	97,000.00

Budget Uses

Expenditure Budget	0002	97,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,674.17
Operating Reserve	0961	19,400.00
Unreserved Fund Balance Reappropriated	0970	274.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	96,725.83
Total Estimated Revenues to Fund Adopted Budget	0004	97,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,192.53

Budget Uses

Expenditure Budget	0002	5,192.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,192.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,192.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,192.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,316.42

Budget Uses

Expenditure Budget	0002	44,316.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,723.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,723.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	592.54
District Tax Levy	1110	32,000.00
District Mills	999	5.95
Total Estimated Revenues to Fund Adopted Budget	0004	44,316.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	24,684.19

Budget Uses

Expenditure Budget	0002	24,684.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,684.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,684.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,684.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	98,170.95

Budget Uses

Expenditure Budget		0002	98,170.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,000.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78,000.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,976.29
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,193.70	
District Tax Levy		1110	5,193.70
District Mills		999	0.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.97
Total Estimated Revenues to Fund Adopted Budget		0004	98,170.95

Budget Report
FY 2024

24 Lake

0483 Valley View Elem

Submit ID: 0483-01153033

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	36	N/A	530,305

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandi Fitzpatrick

(Signature) (Date)

Chairperson, School Trustees: Kyla Jaeger

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

24 Lake

0483 Valley View Elem

Submit ID: 0483-01153033

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	273,165.44	27,060.95	10%	9.91%	0.00	233,406.27	39,759.17	74.99
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	42,087.53	8,417.51	20%	20.00%	8,684.47	33,403.06		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	237.88	866.75	N/A	364.36%	0.00	237.88	0.00	0.00
29 Flexibility	6,333.31	0.00	N/A	0.00%	6,333.31	0.00	0.00	0.00
61 Building Reserve	18,630.00	11,460.05	N/A	61.51%	0.00	14,830.00	3,800.00	7.17
Total of All Funds	340,454.16	47,805.26			15,017.78	281,877.21	43,559.17	82.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0483-01153033

0483 Valley View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VALLEY VIEW K-8 36

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	124,063.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,143.75
D.	At Risk Student	(I-D)	2,320.77
E.	Indian Education For All	(I-E)	860.76
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	824.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,401.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,651.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	227,289.06
C.	Maximum Budget Limit	(II-C)	280,113.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,029.98
E.	Adopted Budget	(II-E)	250,319.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	250,135.46
H.	Maximum Budget Limit	(II-H)	308,235.75
I.	Highest Budget Without a Vote	(II-I)	273,165.44
J.	Highest Budget	(II-J)	308,235.75
K.	Highest Voted Amount	(II-K)	35,070.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	273,165.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		27,060.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,060.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		273,165.44
1.	BASE Budget Limit	(V-A1)	250,135.46	
2.	Over-BASE Budget	(V-A2)	23,029.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		124,063.96
1.	Direct State Aid Paid By State	(V-B1)	124,063.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,143.75
D.	At Risk Student	(V-D)		2,320.77
E.	Indian Education For All	(V-E)		860.76
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		824.04
H.	Special Education Allowable Cost Payment	(V-H)		7,401.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		540.47
1.	Actual Non-Levy Revenue	(V-J1)	540.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		100,394.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	83,665.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	16,729.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		250,135.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,029.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		23,029.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		43.43
1.	District Property Tax Levy Mills	(V-U1)	43.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

24 Lake

0483 Valley View Elem

Submit ID: 0483-01153033

01 General Fund

Adopted Budget	0001	273,165.44

Budget Uses

Expenditure Budget	0002	273,165.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	124,063.96
Quality Educator	3111	11,143.75
At Risk Student	3112	2,320.77
Indian Education For All	3113	860.76
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	7,401.96
Data For Achievement	3116	824.04
State - Guaranteed Tax Base Aid	3120	83,665.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	540.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	16,729.19		
Over-BASE Levy	1110(c)	23,029.98		
District Tax Levy			1110	39,759.17
Total Estimated Revenues to Fund Adopted Budget			0004	273,165.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

24 Lake

0483 Valley View Elem

Submit ID: 0483-01153033

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

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Submit ID: 0483-01153033

14 Retirement Fund

Adopted Budget	0001	42,087.53

Budget Uses

Expenditure Budget	0002	42,087.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,101.98
Operating Reserve	0961	8,417.51
Unreserved Fund Balance Reappropriated	0970	8,684.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	33,403.06
Total Estimated Revenues to Fund Adopted Budget	0004	42,087.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	237.88

Budget Uses

Expenditure Budget	0002	237.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	866.75
Operating Reserve	0961	866.75
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	237.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	237.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

0483 Valley View Elem

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29 Flexibility Fund

Adopted Budget	0001	6,333.31

Budget Uses

Expenditure Budget	0002	6,333.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,333.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,333.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,333.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

Submit ID: 0483-01153033

0483 Valley View Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

24 Lake

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0483 Valley View Elem

61 Building Reserve Fund

Adopted Budget		0001	18,630.00

Budget Uses

Expenditure Budget		0002	18,630.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,460.05
Operating Reserve		0961	11,460.05
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,830.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,800.00	
District Tax Levy		1110	3,800.00
District Mills		999	7.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.17
Total Estimated Revenues to Fund Adopted Budget		0004	18,630.00

Budget Report
FY 2024

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-68113899

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	159	N/A	2,553,539

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Cavill

(Signature) (Date)

Chairperson, School Trustees: William Smith

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
07 Cascade
0127 Vaughn Elem

Submit ID: 0127-68113899

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,230,400.66	114,791.07	10%	9.33%	0.00	1,000,494.31	229,906.35	90.05
10 Transportation	100,000.00	18,000.00	20%	18.00%	20,496.72	12,692.90	66,810.38	26.16
11 Bus Depreciation Reserve	170,981.77	0.00	N/A	0.00%	148,603.46	0.00	22,378.31	8.76
13 Tuition	66,000.00		N/A		35,870.64	0.00	30,129.36	11.80
14 Retirement	175,000.00	35,000.00	20%	20.00%	18,215.36	156,784.64		
17 Adult Education	6,168.79	0.00	35%	0.00%	6,168.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,063.25	0.00	N/A	0.00%	2,042.59	1,020.66	0.00	0.00
29 Flexibility	1,222.96	0.00	N/A	0.00%	1,222.96	0.00	0.00	0.00
61 Building Reserve	111,780.47	0.00	N/A	0.00%	78,740.47	25,930.00	7,110.00	2.78
Total of All Funds	1,864,617.90	167,791.07			311,360.99	1,196,922.51	356,334.40	139.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-68113899

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VAUGHN K-6	138
M1	VAUGHN 7-8	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	527,172.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,971.00
D.	At Risk Student	(I-D)	13,581.83
E.	Indian Education For All	(I-E)	3,801.69
F.	American Indian Achievement Gap	(I-F)	5,170.00
G.	Data For Achievement	(I-G)	3,639.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,519.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,172.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,316.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	164
B.	BASE Budget Limit	(II-B)	1,057,943.04
C.	Maximum Budget Limit	(II-C)	1,312,525.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,154.52
E.	Adopted Budget	(II-E)	1,215,097.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,073,246.14
H.	Maximum Budget Limit	(II-H)	1,328,732.81
I.	Highest Budget Without a Vote	(II-I)	1,230,400.66
J.	Highest Budget	(II-J)	1,328,732.81
K.	Highest Voted Amount	(II-K)	98,332.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,230,400.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		114,791.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,791.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,230,400.66
1.	BASE Budget Limit	(V-A1)	1,073,246.14	
2.	Over-BASE Budget	(V-A2)	157,154.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		527,172.76
1.	Direct State Aid Paid By State	(V-B1)	527,172.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,971.00
D.	At Risk Student	(V-D)		13,581.83
E.	Indian Education For All	(V-E)		3,801.69
F.	American Indian Achievement Gap	(V-F)		5,170.00
G.	Data For Achievement	(V-G)		3,639.51
H.	Special Education Allowable Cost Payment	(V-H)		24,519.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,508.97
1.	Actual Non-Levy Revenue	(V-J1)	5,508.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		423,880.99
1.	State - Guaranteed Tax Base Aid	(V-L1)	351,129.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	72,751.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,073,246.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,154.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,154.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.54
1.	District Property Tax Levy Mills	(V-U1)	61.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-68113899

01 General Fund

Adopted Budget	0001	1,230,400.66

Budget Uses

Expenditure Budget	0002	1,230,400.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	527,172.76
Quality Educator	3111	65,971.00
At Risk Student	3112	13,581.83
Indian Education For All	3113	3,801.69
American Indian Achievement Gap	3114	5,170.00
State Special Education Allowable Cost Payment to Districts	3115	24,519.39
Data For Achievement	3116	3,639.51
State - Guaranteed Tax Base Aid	3120	351,129.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	708.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,800.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	72,751.83		
Over-BASE Levy	1110(c)	157,154.52		
District Tax Levy			1110	229,906.35
Total Estimated Revenues to Fund Adopted Budget			0004	1,230,400.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,539.00
Contingency	0006	1,153.90
Over-Schedule	0011	87,307.10
Fund Balance for Budget	TFS48	38,496.72
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	20,496.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,346.45
State - On-Schedule Transportation Reimbursement	3210	6,346.45
District Tax Levy	1110	66,810.38
District Mills	999	26.16
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	170,981.77

Budget Uses

Expenditure Budget	0002	170,981.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	148,603.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	148,603.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,378.31
District Mills	999	8.76
Total Estimated Revenues to Fund Adopted Budget	0004	170,981.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 International bus	2021	104,107.00	18,400.00	20,821.40	8,000.00
2012 THOMAS CVX	2012	92,925.00	121,835.00	18,585.00	8,000.00
2010 THOMAS	2010	88,367.93	126,173.59	17,673.59	6,378.31
2003Thomas/Mercedes	2003	60,724.00	91,086.00	N/A	NA
Total					22,378.31

Budget Report
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13 Tuition Fund

Adopted Budget	0001	66,000.00

Budget Uses

Expenditure Budget	0002	66,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,870.64
Unreserved Fund Balance Reappropriated	0970	35,870.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,129.36
District Mills	999	11.80
Total Estimated Revenues to Fund Adopted Budget	0004	66,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,215.36
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	18,215.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	156,784.64
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	6,168.79

Budget Uses

Expenditure Budget	0002	6,168.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,168.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,168.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,168.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,063.25

Budget Uses

Expenditure Budget	0002	3,063.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,042.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,042.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,020.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,063.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	1,222.96

Budget Uses

Expenditure Budget	0002	1,222.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,222.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,222.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,222.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	111,780.47

Budget Uses

Expenditure Budget		0002	111,780.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,740.47
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78,740.47
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,930.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,110.00	
District Tax Levy		1110	7,110.00
District Mills		999	2.78
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.78
Total Estimated Revenues to Fund Adopted Budget		0004	111,780.47

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0738 Victor K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 177	80	12,548,777

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley O'Leary

(Signature) (Date)

Chairperson, School Trustees: Tommy Dobberstein

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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0738 Victor K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,030,105.27	204,855.65	10%	10.09%	10,944.96	1,558,645.85	460,514.46	36.70
10 Transportation	258,968.00	46,742.68	20%	18.05%	0.00	35,533.89	223,434.11	17.81
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	56,082.74		N/A		3,249.49	0.00	52,833.25	4.21
14 Retirement	271,484.62	54,296.92	20%	20.00%	11,558.62	259,926.00		
17 Adult Education	24,000.00	8,400.00	35%	35.00%	4,295.43	0.00	19,704.57	1.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	67,730.11	0.00	N/A	0.00%	25,799.47	1,930.64	40,000.00	3.19
29 Flexibility	31,188.21	0.00	N/A	0.00%	31,188.21	0.00	0.00	0.00
61 Building Reserve	313,952.34	0.00	N/A	0.00%	252,932.78	22,349.42	38,670.14	3.08
Total of All Funds	3,053,511.29	314,295.25			339,968.96	1,878,385.80	835,156.53	66.56

50 Debt Service								
Tax Jurisdiction								
0738	275,600.00	16,154.40	20-9-438	5.86%	0.00	0.00	275,600.00	21.96

Budget Report
FY 2024

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0738 Victor K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VICTOR K-6	133 *
M1	VICTOR 7-8	44 *
H1	VICTOR HS 9-12	80

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,027,175.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	93,928.44
D.	At Risk Student	(I-D)	23,399.81
E.	Indian Education For All	(I-E)	6,144.87
F.	American Indian Achievement Gap	(I-F)	3,290.00
G.	Data For Achievement	(I-G)	5,882.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,552.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,850.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,781.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,207.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	282
B.	BASE Budget Limit	(II-B)	2,130,529.03
C.	Maximum Budget Limit	(II-C)	2,643,694.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,130,529.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,030,105.27
H.	Maximum Budget Limit	(II-H)	2,520,533.25
I.	Highest Budget Without a Vote	(II-I)	2,030,105.27
J.	Highest Budget	(II-J)	2,520,533.25
K.	Highest Voted Amount	(II-K)	490,427.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,030,105.27

Budget Report
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Submit ID: 0738-57885227

0738 Victor K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		203,010.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,845.12
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,845.12	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,944.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,944.96	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		215,800.61

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	26,215.70	12,336.80	38,552.50
B.	Special Education RSBG to Coop	8,738.00	4,112.00	12,850.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,981.48	6,579.52	20,561.00

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,157,090.40	625,620.00	1,782,710.40
		1,328,829.40	969,103.00	2,297,932.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	469,076.78	342,093.36	811,170.14
H.	Special Education in BASE@40%	13,981.48	6,579.52	20,561.00
I.	Subsidized BASE Amount	483,058.26	348,672.88	831,731.14
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,030,105.27
1.	BASE Budget Limit	(V-A1)	2,030,105.27	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,027,175.78
1.	Direct State Aid Paid By State	(V-B1)	1,027,175.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		93,928.44
D.	At Risk Student	(V-D)		23,399.81
E.	Indian Education For All	(V-E)		6,144.87
F.	American Indian Achievement Gap	(V-F)		3,290.00
G.	Data For Achievement	(V-G)		5,882.73

H.	Special Education Allowable Cost Payment	(V-H)		38,552.50
I.	Remaining Fund Balance Available	(V-I)		10,944.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,271.92
1.	Actual Non-Levy Revenue	(V-J1)	2,271.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		818,514.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	357,999.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	460,514.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,030,105.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.35
T.	BASE Mills - High School	(V-T)		13.35
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

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01 General Fund

Adopted Budget	0001	2,030,105.27

Budget Uses

Expenditure Budget	0002	2,030,105.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,944.96
Direct State Aid	3110	1,027,175.78
Quality Educator	3111	93,928.44
At Risk Student	3112	23,399.81
Indian Education For All	3113	6,144.87
American Indian Achievement Gap	3114	3,290.00
State Special Education Allowable Cost Payment to Districts	3115	38,552.50
Data For Achievement	3116	5,882.73
State - Guaranteed Tax Base Aid	3120	357,999.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,271.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	460,514.46		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	460,514.46
Total Estimated Revenues to Fund Adopted Budget			0004	2,030,105.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	258,968.00

Budget Uses

Expenditure Budget	0002	258,968.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,303.54
Contingency	0006	3,230.35
Over-Schedule	0011	223,434.11
Fund Balance for Budget	TFS48	46,742.68
Operating Reserve	0961	46,742.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,766.94
State - On-Schedule Transportation Reimbursement	3210	17,766.95
District Tax Levy	1110	223,434.11
District Mills	999	17.81
Total Estimated Revenues to Fund Adopted Budget	0004	258,968.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	56,082.74

Budget Uses

Expenditure Budget	0002	56,082.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,249.49
Unreserved Fund Balance Reappropriated	0970	3,249.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,833.25
District Mills	999	4.21
Total Estimated Revenues to Fund Adopted Budget	0004	56,082.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	271,484.62

Budget Uses

Expenditure Budget	0002	271,484.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,855.54
Operating Reserve	0961	54,296.92
Unreserved Fund Balance Reappropriated	0970	11,558.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	259,926.00
Total Estimated Revenues to Fund Adopted Budget	0004	271,484.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,695.43
Operating Reserve	0961	8,400.00
Unreserved Fund Balance Reappropriated	0970	4,295.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,704.57
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	67,730.11

Budget Uses

Expenditure Budget	0002	67,730.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,799.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,799.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,930.64
District Tax Levy	1110	40,000.00
District Mills	999	3.19
Total Estimated Revenues to Fund Adopted Budget	0004	67,730.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	31,188.21

Budget Uses

Expenditure Budget	0002	31,188.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,188.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,188.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,188.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0738 Victor K-12 Schools

50 Debt Service Fund

0738

Taxable Value		12,548,777.00
Adopted Budget	0001	275,600.00

Budget Uses

Expenditure Budget	0002	275,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,154.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	16,154.40
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	275,600.00
Jurisdiction Mills	999	21.96
Total Estimated Revenues to Fund Adopted Budget	0004	275,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/21/2006	06/30/2027	1,800,000.00	385,000.00	117,500.00	20,100.00	0.00
High School Bond	12/21/2006	06/30/2027	1,800,000.00	385,000.00	117,500.00	20,100.00	400.00
Total Bond Requirements							275,600.00
Total Debt Service Requirements						0002	275,600.00

Budget Report
FY 2024

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0738 Victor K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	313,952.34

Budget Uses

Expenditure Budget		0002	313,952.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	252,932.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	252,932.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,349.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	38,670.14	
District Tax Levy		1110	38,670.14
District Mills		999	3.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.08
Total Estimated Revenues to Fund Adopted Budget		0004	313,952.34

Budget Report
FY 2024

29 McCone

0566 Vida Elem

Submit ID: 0566-38444086

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	48	N/A	2,594,341

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brenda Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Nasner

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

29 McCone

0566 Vida Elem

Submit ID: 0566-38444086

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	381,143.75	68,136.42	10%	17.88%	10,841.39	219,858.55	150,443.81	57.99
10 Transportation	75,000.00	15,000.00	20%	20.00%	4,194.14	24,836.90	45,968.96	17.72
11 Bus Depreciation Reserve	242,715.98	0.00	N/A	0.00%	225,260.98	0.00	17,455.00	6.73
13 Tuition	2,915.70		N/A		2,915.70	0.00	0.00	0.00
14 Retirement	64,000.00	12,800.00	20%	20.00%	19,579.60	44,420.40		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,987.31	0.00	N/A	0.00%	1,697.22	290.09	0.00	0.00
29 Flexibility	121,943.61	0.00	N/A	0.00%	121,943.61	0.00	0.00	0.00
61 Building Reserve	77,386.26	0.00	N/A	0.00%	57,548.92	13,611.34	6,226.00	2.40
Total of All Funds	967,092.61	95,936.42			443,981.56	303,017.28	220,093.77	84.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

29 McCone

0566 Vida Elem

Submit ID: 0566-38444086

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VIDA K-8 48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	156,863.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,132.00
D.	At Risk Student	(I-D)	2,159.59
E.	Indian Education For All	(I-E)	1,147.68
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	1,098.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,402.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,467.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,373.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	280,168.92
C.	Maximum Budget Limit	(II-C)	346,875.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	66,706.63
E.	Adopted Budget	(II-E)	346,875.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	305,037.30
H.	Maximum Budget Limit	(II-H)	381,143.75
I.	Highest Budget Without a Vote	(II-I)	371,743.93
J.	Highest Budget	(II-J)	381,143.75
K.	Highest Voted Amount	(II-K)	9,399.82
L.	Amount Approved on Ballot by Voters	(II-L)	9,399.82
M.	Adopted Budget	(II-M)	381,143.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		38,114.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		30,022.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	30,022.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,841.39
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,841.39	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,977.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		381,143.75
1.	BASE Budget Limit	(V-A1)	305,037.30	
2.	Over-BASE Budget	(V-A2)	76,106.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		156,863.21
1.	Direct State Aid Paid By State	(V-B1)	156,863.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,132.00
D.	At Risk Student	(V-D)		2,159.59
E.	Indian Education For All	(V-E)		1,147.68
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		1,098.72
H.	Special Education Allowable Cost Payment	(V-H)		7,402.08
I.	Remaining Fund Balance Available	(V-I)		10,841.39
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,308.82
1.	Actual Non-Levy Revenue	(V-J1)	3,308.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		113,673.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	39,336.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	74,337.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		305,037.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		76,106.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		76,106.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.34
1.	District Property Tax Levy Mills	(V-U1)	29.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

29 McCone

0566 Vida Elem

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01 General Fund

Adopted Budget	0001	381,143.75

Budget Uses

Expenditure Budget	0002	381,143.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,841.39
Direct State Aid	3110	156,863.21
Quality Educator	3111	7,132.00
At Risk Student	3112	2,159.59
Indian Education For All	3113	1,147.68
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	7,402.08
Data For Achievement	3116	1,098.72
State - Guaranteed Tax Base Aid	3120	39,336.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,013.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	295.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	74,337.36		
Over-BASE Levy	1110(c)	76,106.45		
District Tax Levy			1110	150,443.81
Total Estimated Revenues to Fund Adopted Budget			0004	381,143.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,579.00
Contingency	0006	2,257.90
Over-Schedule	0011	50,163.10
Fund Balance for Budget	TFS48	19,194.14
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	4,194.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,418.45
State - On-Schedule Transportation Reimbursement	3210	12,418.45
District Tax Levy	1110	45,968.96
District Mills	999	17.72
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0566 Vida Elem

Submit ID: 0566-38444086

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	242,715.98

Budget Uses

Expenditure Budget	0002	242,715.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,260.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,260.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,455.00
District Mills	999	6.73
Total Estimated Revenues to Fund Adopted Budget	0004	242,715.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 international IC CE 53 47 passenger	2021	87,275.00	34,910.00	17,455.00	17,455.00
2015 collins 16 passenger	2015	67,750.00	101,625.00	N/A	NA
2012 Chevy MircoBird	2013	44,500.00	66,750.00	N/A	NA
1998 chevy G series Bus C	2008	11,000.00	16,500.00	N/A	NA
2005 Chevy Micro Bird Bus A	2005	49,732.00	74,598.00	N/A	NA
BUS C	1997	26,990.00	40,485.00	N/A	NA
Total					17,455.00

13 Tuition Fund

Adopted Budget	0001	2,915.70

Budget Uses

Expenditure Budget	0002	2,915.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,915.70
Unreserved Fund Balance Reappropriated	0970	2,915.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,915.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0566 Vida Elem

Submit ID: 0566-38444086

14 Retirement Fund

Adopted Budget	0001	64,000.00

Budget Uses

Expenditure Budget	0002	64,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,379.60
Operating Reserve	0961	12,800.00
Unreserved Fund Balance Reappropriated	0970	19,579.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	44,420.40
Total Estimated Revenues to Fund Adopted Budget	0004	64,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,987.31

Budget Uses

Expenditure Budget	0002	1,987.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,697.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,697.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	290.09
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,987.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	121,943.61

Budget Uses

Expenditure Budget	0002	121,943.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,943.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,943.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	121,943.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0566 Vida Elem

Submit ID: 0566-38444086

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

29 McCone

0566 Vida Elem

Submit ID: 0566-38444086

61 Building Reserve Fund

Adopted Budget		0001	77,386.26

Budget Uses

Expenditure Budget		0002	77,386.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	57,548.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	57,548.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,611.34
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,226.00	
District Tax Levy		1110	6,226.00
District Mills		999	2.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.40
Total Estimated Revenues to Fund Adopted Budget		0004	77,386.26

Budget Report
FY 2024

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-02328035

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 28	25	1,963,839

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Nielsen

(Signature) (Date)

Chairperson, School Trustees: Aldon Joyes

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

46 Sheridan

Submit ID: 0819-02328035

0819 Westby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,134,479.04	125,987.97	10%	11.11%	5,298.77	761,285.05	367,895.22	187.35
10 Transportation	100,000.00	20,000.00	20%	20.00%	29,948.80	40,051.20	30,000.00	15.28
11 Bus Depreciation Reserve	200,000.00	82,241.84	N/A	41.12%	0.00	200,000.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	165,000.00	33,000.00	20%	20.00%	37,162.61	127,837.39		
17 Adult Education	20,000.00	0.00	35%	0.00%	3,989.07	16,010.93	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	150,000.00	0.00	N/A	0.00%	81,091.82	68,908.18	0.00	0.00
29 Flexibility	1,000,000.00	0.00	N/A	0.00%	593,590.78	406,409.22	0.00	0.00
61 Building Reserve	1,000,000.00	0.00	N/A	0.00%	827,247.74	94,586.38	78,165.88	39.80
Total of All Funds	3,769,479.04	261,229.81			1,578,329.59	1,715,088.35	476,061.10	242.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0819-02328035

0819 Westby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WESTBY K-6	19 *
M1	WESTBY 7-8	9 *
H1	WESTBY HS 9-12	25

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	401,368.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,888.75
D.	At Risk Student	(I-D)	1,624.08
E.	Indian Education For All	(I-E)	1,267.23
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	1,213.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,734.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,570.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,789.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,282.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	805,039.60
C.	Maximum Budget Limit	(II-C)	999,641.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	273,332.88
E.	Adopted Budget	(II-E)	1,128,372.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	777,087.61
H.	Maximum Budget Limit	(II-H)	964,653.51
I.	Highest Budget Without a Vote	(II-I)	1,134,479.04
J.	Highest Budget	(II-J)	1,134,479.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,134,479.04

Budget Report
FY 2024

46 Sheridan

Submit ID: 0819-02328035

0819 Westby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		113,447.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		12,540.07
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,540.07	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,298.77
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,298.77	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		131,286.74

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	5,736.42	4,997.82	10,734.24
B.	Special Education RSBG to Coop	1,285.00	1,285.00	2,570.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,808.57	2,513.13	5,321.70

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	186,844.80	195,850.00	382,694.80
		358,583.80	539,333.00	897,916.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	126,580.08	190,384.55	316,964.63
H.	Special Education in BASE@40%	2,808.57	2,513.13	5,321.70
I.	Subsidized BASE Amount	129,388.65	192,897.68	322,286.33
J.	Subsidized BASE Ratio	40%	60%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,134,479.04
1.	BASE Budget Limit	(V-A1)	777,087.61	
2.	Over-BASE Budget	(V-A2)	357,391.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		401,368.81
1.	Direct State Aid Paid By State	(V-B1)	401,368.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,888.75
D.	At Risk Student	(V-D)		1,624.08
E.	Indian Education For All	(V-E)		1,267.23
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		1,213.17

H.	Special Education Allowable Cost Payment	(V-H)		10,734.24
I.	Remaining Fund Balance Available	(V-I)		5,298.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,037.51
	1. Actual Non-Levy Revenue	(V-J1)	9,037.51	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		307,950.05
	1. State - Guaranteed Tax Base Aid	(V-L1)	227,446.26	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,503.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		777,087.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		70,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	50,000.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	20,000.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		287,391.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		357,391.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.92
T.	BASE Mills - High School	(V-T)		15.09
U.	Over-BASE Mills	(V-U)		146.34
	1. District Property Tax Levy Mills	(V-U1)	146.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		187.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-02328035

01 General Fund

Adopted Budget	0001	1,134,479.04

Budget Uses

Expenditure Budget	0002	1,134,479.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,298.77
Direct State Aid	3110	401,368.81
Quality Educator	3111	37,888.75
At Risk Student	3112	1,624.08
Indian Education For All	3113	1,267.23
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	10,734.24
Data For Achievement	3116	1,213.17
State - Guaranteed Tax Base Aid	3120	227,446.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	207.89
Interest Earnings	1510	8,352.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	477.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	20,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	50,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	80,503.79	
Over-BASE Levy	1110(c)	287,391.43	
District Tax Levy		1110	367,895.22
Total Estimated Revenues to Fund Adopted Budget		0004	1,134,479.04
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,089.60
Contingency	0006	2,808.96
Over-Schedule	0011	69,101.44
Fund Balance for Budget	TFS48	49,948.80
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	29,948.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	9,152.64
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,449.28
State - On-Schedule Transportation Reimbursement	3210	15,449.28
District Tax Levy	1110	30,000.00
District Mills	999	15.28
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0819-02328035

0819 Westby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,241.84
Operating Reserve	0961	82,241.84
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 CHEVROLET BUS	2022	65,000.00	0.00	13,000.00	0.00
2017 FORD EXPEDITION (TYPE E)	2019	38,000.00	0.00	7,600.00	0.00
2014 CHEVROLET 4WD BUS (1)	2015	59,700.00	0.00	11,940.00	0.00
2014 CHEVROLET 4WD BUS (2)	2015	58,750.00	0.00	11,750.00	0.00
2010 CHEVROLET	2010	46,850.00	0.00	9,370.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-02328035

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,162.61
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	37,162.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,837.39
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,989.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,989.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	16,010.93
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,091.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,091.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	68,169.17
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	739.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0819-02328035

0819 Westby K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	593,590.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	593,590.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	399,534.66
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,874.56
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-02328035

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

46 Sheridan

Submit ID: 0819-02328035

0819 Westby K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	827,247.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	827,247.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,544.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	66,042.27
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	70,000.00	
Building Reserve Permissive Levy	1110(b)	8,165.88	
District Tax Levy		1110	78,165.88
District Mills		999	39.80
Building Reserve Voted Mills		0134	35.64
Building Reserve Permissive Mills		0135	4.16
Total Estimated Revenues to Fund Adopted Budget		0004	1,000,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	350,000.00	5	612	140,000.00	70,000.00	70,000.00
Total						70,000.00

Budget Report
FY 2024

15 Flathead

1223 West Glacier Elem

Submit ID: 1223-11924100

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	78	N/A	9,176,958

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Aldrich

(Signature) (Date)

Chairperson, School Trustees: Dawn LaFleur

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

Submit ID: 1223-11924100

1223 West Glacier Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	538,532.09	45,166.36	10%	8.39%	0.00	282,156.50	256,375.59	27.94
10 Transportation	147,354.00	26,554.84	20%	18.02%	0.00	79,378.97	67,975.03	7.41
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	104,481.77	20,896.35	20%	20.00%	14,437.08	90,044.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,605.42	0.00	N/A	0.00%	1,733.10	452.32	9,420.00	1.03
29 Flexibility	1.71	0.00	N/A	0.00%	1.71	0.00	0.00	0.00
61 Building Reserve	80,497.25	0.00	N/A	0.00%	58,347.25	4,150.00	18,000.00	1.96
Total of All Funds	882,472.24	92,617.55			74,519.14	456,182.48	351,770.62	38.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

15 Flathead

Submit ID: 1223-11924100

1223 West Glacier Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WEST GLACIER K-6 78

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	238,805.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,962.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	1,864.98
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	1,785.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,028.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,009.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	65
B.	BASE Budget Limit	(II-B)	398,057.78
C.	Maximum Budget Limit	(II-C)	493,560.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,909.76
E.	Adopted Budget	(II-E)	460,967.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	475,622.33
H.	Maximum Budget Limit	(II-H)	592,092.76
I.	Highest Budget Without a Vote	(II-I)	538,532.09
J.	Highest Budget	(II-J)	592,092.76
K.	Highest Voted Amount	(II-K)	53,560.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	538,532.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,166.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,166.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		538,532.09
1.	BASE Budget Limit	(V-A1)	475,622.33	
2.	Over-BASE Budget	(V-A2)	62,909.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		238,805.01
1.	Direct State Aid Paid By State	(V-B1)	238,805.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,962.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		1,864.98
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		1,785.42
H.	Special Education Allowable Cost Payment	(V-H)		12,028.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,535.71
1.	Actual Non-Levy Revenue	(V-J1)	1,535.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		193,465.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	193,465.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		475,622.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		62,909.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		62,909.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.86
	1. District Property Tax Levy Mills	(V-U1)	6.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	538,532.09

Budget Uses

Expenditure Budget	0002	538,532.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	238,805.01
Quality Educator	3111	24,962.00
At Risk Student	3112	0.00
Indian Education For All	3113	1,864.98
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	12,028.38
Data For Achievement	3116	1,785.42
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,535.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	193,465.83		
Over-BASE Levy	1110(c)	62,909.76		
District Tax Levy			1110	256,375.59
Total Estimated Revenues to Fund Adopted Budget			0004	538,532.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	147,354.00

Budget Uses

Expenditure Budget	0002	147,354.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,346.40
Contingency	0006	4,634.64
Over-Schedule	0011	96,372.96
Fund Balance for Budget	TFS48	26,554.84
Operating Reserve	0961	26,554.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	28,397.93
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,490.52
State - On-Schedule Transportation Reimbursement	3210	25,490.52
District Tax Levy	1110	67,975.03
District Mills	999	7.41
Total Estimated Revenues to Fund Adopted Budget	0004	147,354.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	104,481.77

Budget Uses

Expenditure Budget	0002	104,481.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,333.43
Operating Reserve	0961	20,896.35
Unreserved Fund Balance Reappropriated	0970	14,437.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	90,044.69
Total Estimated Revenues to Fund Adopted Budget	0004	104,481.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,605.42

Budget Uses

Expenditure Budget	0002	11,605.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,733.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,733.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	452.32
District Tax Levy	1110	9,420.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	11,605.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.71

Budget Uses

Expenditure Budget	0002	1.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	80,497.25

Budget Uses

Expenditure Budget		0002	80,497.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,347.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,347.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,150.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	18,000.00
District Mills		999	1.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.96
Total Estimated Revenues to Fund Adopted Budget		0004	80,497.25

Budget Report
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Submit ID: 1184-27749014

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	786	N/A	21,541,300

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mark Fessler

(Signature) (Date)

Chairperson, School Trustees: Marilyn Hedstrom

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Submit ID: 1184-27749014

1184 West Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,057,514.87	265,082.69	10%	5.24%	0.00	4,103,942.25	953,572.62	44.27
10 Transportation	685,315.26	128,082.37	20%	18.69%	4,972.97	109,328.47	571,013.82	26.51
11 Bus Depreciation Reserve	28,984.86	0.00	N/A	0.00%	22,986.86	0.00	5,998.00	0.28
13 Tuition	168,465.39		N/A		0.80	0.00	168,464.59	7.82
14 Retirement	807,113.64	161,422.73	20%	20.00%	110,599.55	696,514.09		
17 Adult Education	11,798.87	3,871.96	35%	32.82%	11,798.87	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,842.00	0.00	N/A	0.00%	5,429.10	4,412.90	0.00	0.00
29 Flexibility	10,305.80	0.00	N/A	0.00%	10,305.80	0.00	0.00	0.00
61 Building Reserve	171,603.10	0.00	N/A	0.00%	68,277.79	57,908.06	45,417.25	2.11
Total of All Funds	6,950,943.79	558,459.75			234,371.74	4,972,105.77	1,744,466.28	80.99

50 Debt Service **Tax Jurisdiction**								
SD1	506,287.50	158,966.67	20-9-438	31.40%	0.00	0.00	506,287.50	23.50

Budget Report
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1184 West Valley Elem

Submit ID: 1184-27749014

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST VALLEY K-6	632
M1	WEST VALLEY 7-8	154

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,344,966.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	206,828.00
D.	At Risk Student	(I-D)	9,745.32
E.	Indian Education For All	(I-E)	18,793.26
F.	American Indian Achievement Gap	(I-F)	4,230.00
G.	Data For Achievement	(I-G)	17,991.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	121,209.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	40,400.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	49,270.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	803
B.	BASE Budget Limit	(II-B)	4,624,705.14
C.	Maximum Budget Limit	(II-C)	5,769,709.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,265.67
E.	Adopted Budget	(II-E)	5,041,970.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,640,249.20
H.	Maximum Budget Limit	(II-H)	5,746,014.58
I.	Highest Budget Without a Vote	(II-I)	5,057,514.87
J.	Highest Budget	(II-J)	5,746,014.58
K.	Highest Voted Amount	(II-K)	688,499.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,057,514.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		265,082.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		265,082.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,057,514.87
1.	BASE Budget Limit	(V-A1)	4,640,249.20	
2.	Over-BASE Budget	(V-A2)	417,265.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,344,966.61
1.	Direct State Aid Paid By State	(V-B1)	2,344,966.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		206,828.00
D.	At Risk Student	(V-D)		9,745.32
E.	Indian Education For All	(V-E)		18,793.26
F.	American Indian Achievement Gap	(V-F)		4,230.00
G.	Data For Achievement	(V-G)		17,991.54
H.	Special Education Allowable Cost Payment	(V-H)		121,209.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,381.16
1.	Actual Non-Levy Revenue	(V-J1)	5,381.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,911,104.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,329,797.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	581,306.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,640,249.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		45,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	45,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,265.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		417,265.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.28
1.	District Property Tax Levy Mills	(V-U1)	17.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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1184 West Valley Elem

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01 General Fund

Adopted Budget	0001	5,057,514.87

Budget Uses

Expenditure Budget	0002	5,057,514.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,344,966.61
Quality Educator	3111	206,828.00
At Risk Student	3112	9,745.32
Indian Education For All	3113	18,793.26
American Indian Achievement Gap	3114	4,230.00
State Special Education Allowable Cost Payment to Districts	3115	121,209.06
Data For Achievement	3116	17,991.54
State - Guaranteed Tax Base Aid	3120	1,329,797.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,381.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	45,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	581,306.95		
Over-BASE Levy	1110(c)	372,265.67		
District Tax Levy			1110	953,572.62
Total Estimated Revenues to Fund Adopted Budget			0004	5,057,514.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	685,315.26

Budget Uses

Expenditure Budget	0002	685,315.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	99,389.52
Contingency	0006	9,938.95
Over-Schedule	0011	575,986.79
Fund Balance for Budget	TFS48	133,055.34
Operating Reserve	0961	128,082.37
Unreserved Fund Balance Reappropriated	0970	4,972.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,664.23
State - On-Schedule Transportation Reimbursement	3210	54,664.24
District Tax Levy	1110	571,013.82
District Mills	999	26.51
Total Estimated Revenues to Fund Adopted Budget	0004	685,315.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	28,984.86

Budget Uses

Expenditure Budget	0002	28,984.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,986.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,986.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,998.00
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	28,984.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E Class Bus	2020	29,990.00	17,994.00	5,998.00	5,998.00
1998 Bluebird 84 passenger bus	2015	3,000.00	3,600.00	600.00	0.00
Total					5,998.00

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13 Tuition Fund

Adopted Budget	0001	168,465.39

Budget Uses

Expenditure Budget	0002	168,465.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.80
Unreserved Fund Balance Reappropriated	0970	0.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	168,464.59
District Mills	999	7.82
Total Estimated Revenues to Fund Adopted Budget	0004	168,465.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	807,113.64

Budget Uses

Expenditure Budget	0002	807,113.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	272,022.28
Operating Reserve	0961	161,422.73
Unreserved Fund Balance Reappropriated	0970	110,599.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	696,514.09
Total Estimated Revenues to Fund Adopted Budget	0004	807,113.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	11,798.87

Budget Uses

Expenditure Budget	0002	11,798.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,670.83
Operating Reserve	0961	3,871.96
Unreserved Fund Balance Reappropriated	0970	11,798.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,798.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,842.00

Budget Uses

Expenditure Budget	0002	9,842.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,429.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,429.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,412.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,842.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	10,305.80

Budget Uses

Expenditure Budget	0002	10,305.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,305.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,305.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,305.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

SD1

Taxable Value		21,541,300.00
Adopted Budget	0001	506,287.50

Budget Uses

Expenditure Budget	0002	506,287.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,966.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	158,966.67
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	506,287.50
Jurisdiction Mills	999	23.50
Total Estimated Revenues to Fund Adopted Budget	0004	506,287.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	02/06/2014	06/30/2034	6,800,000.00	4,055,000.00	335,000.00	170,787.50	500.00
Total Bond Requirements							506,287.50
Total Debt Service Requirements						0002	506,287.50

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	171,603.10

Budget Uses

Expenditure Budget		0002	171,603.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	68,277.79
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	68,277.79
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	57,908.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,417.25	
District Tax Levy		1110	45,417.25
District Mills		999	2.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.11
Total Estimated Revenues to Fund Adopted Budget		0004	171,603.10

Budget Report
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Submit ID: 0374-33298464

0374 West Yellowstone K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	214	*	88	23,954,587

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Norma Salinas

(Signature) (Date)

Chairperson, School Trustees: Liz Watt

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
16 Gallatin
0374 West Yellowstone K-12

Submit ID: 0374-33298464

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,613,301.70	310,464.15	10%	11.88%	484.78	1,398,787.17	1,214,029.75	50.68
10 Transportation	227,584.00	44,430.05	20%	19.52%	0.00	33,867.90	193,716.10	8.09
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	88,821.00		N/A		16,321.78	0.00	72,499.22	3.03
14 Retirement	380,365.00	76,073.00	20%	20.00%	26,837.68	353,527.32		
17 Adult Education	45,094.00	0.00	35%	0.00%	22,594.12	0.00	22,499.88	0.94
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	167,499.94	0.00	N/A	0.00%	126,386.66	2,127.28	38,986.00	1.63
29 Flexibility	22,391.38	0.00	N/A	0.00%	22,391.38	0.00	0.00	0.00
61 Building Reserve	749,731.17	0.00	N/A	0.00%	490,171.17	10,660.00	248,900.00	10.39
Total of All Funds	4,294,788.19	430,967.20			705,187.57	1,798,969.67	1,790,630.95	74.76

50 Debt Service Tax Jurisdiction								
K-12 2016	502,050.00	15,000.00	20-9-438	2.99%	23,117.31	0.00	478,932.69	19.99

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST YELLOWSTONE K-6	171
M1	WEST YELLOWSTONE 7-8	43
H1	WEST YELLOWSTONE HS 9-12	88 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,155,058.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,452.00
D.	At Risk Student	(I-D)	6,604.41
E.	Indian Education For All	(I-E)	7,220.82
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	6,912.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,954.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,317.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	940.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,631.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	296
B.	BASE Budget Limit	(II-B)	2,154,871.32
C.	Maximum Budget Limit	(II-C)	2,687,477.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,430.39
E.	Adopted Budget	(II-E)	2,531,301.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,236,871.31
H.	Maximum Budget Limit	(II-H)	2,790,438.87
I.	Highest Budget Without a Vote	(II-I)	2,613,301.70
J.	Highest Budget	(II-J)	2,790,438.87
K.	Highest Voted Amount	(II-K)	177,137.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,613,301.70

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		261,330.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		49,133.98
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	49,133.98	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		484.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	484.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		310,948.93

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	33,000.94	12,953.64	45,954.58
B.	Special Education RSBG to Coop	10,999.60	4,317.60	15,317.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,600.22	6,908.50	24,508.71
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,380,794.50	688,006.00	2,068,800.50
		1,552,533.50	1,031,489.00	2,584,022.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	548,044.33	364,115.62	912,159.94
H.	Special Education in BASE@40%	17,600.22	6,908.50	24,508.71
I.	Subsidized BASE Amount	565,644.55	371,024.12	936,668.65
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,613,301.70
1.	BASE Budget Limit	(V-A1)	2,236,871.31	
2.	Over-BASE Budget	(V-A2)	376,430.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,155,058.05
1.	Direct State Aid Paid By State	(V-B1)	1,155,058.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,452.00
D.	At Risk Student	(V-D)		6,604.41
E.	Indian Education For All	(V-E)		7,220.82
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		6,912.78

H.	Special Education Allowable Cost Payment	(V-H)		45,954.58
I.	Remaining Fund Balance Available	(V-I)		484.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,746.86
1.	Actual Non-Levy Revenue	(V-J1)	6,746.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		929,437.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	91,837.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	837,599.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,236,871.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		376,430.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		376,430.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.40
T.	BASE Mills - High School	(V-T)		12.57
U.	Over-BASE Mills	(V-U)		15.71
1.	District Property Tax Levy Mills	(V-U1)	15.71	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

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0374 West Yellowstone K-12

01 General Fund

Adopted Budget	0001	2,613,301.70

Budget Uses

Expenditure Budget	0002	2,613,301.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	484.78
Direct State Aid	3110	1,155,058.05
Quality Educator	3111	78,452.00
At Risk Student	3112	6,604.41
Indian Education For All	3113	7,220.82
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	45,954.58
Data For Achievement	3116	6,912.78
State - Guaranteed Tax Base Aid	3120	91,837.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,746.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	837,599.36		
Over-BASE Levy	1110(c)	376,430.39		
District Tax Levy			1110	1,214,029.75
Total Estimated Revenues to Fund Adopted Budget			0004	2,613,301.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	227,584.00

Budget Uses

Expenditure Budget	0002	227,584.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,789.00
Contingency	0006	3,078.90
Over-Schedule	0011	193,716.10
Fund Balance for Budget	TFS48	44,430.05
Operating Reserve	0961	44,430.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,933.95
State - On-Schedule Transportation Reimbursement	3210	16,933.95
District Tax Levy	1110	193,716.10
District Mills	999	8.09
Total Estimated Revenues to Fund Adopted Budget	0004	227,584.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	88,821.00

Budget Uses

Expenditure Budget	0002	88,821.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,321.78
Unreserved Fund Balance Reappropriated	0970	16,321.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	72,499.22
District Mills	999	3.03
Total Estimated Revenues to Fund Adopted Budget	0004	88,821.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	380,365.00

Budget Uses

Expenditure Budget	0002	380,365.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,910.68
Operating Reserve	0961	76,073.00
Unreserved Fund Balance Reappropriated	0970	26,837.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	353,527.32
Total Estimated Revenues to Fund Adopted Budget	0004	380,365.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,094.00

Budget Uses

Expenditure Budget	0002	45,094.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,594.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,594.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,499.88
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	45,094.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	167,499.94

Budget Uses

Expenditure Budget	0002	167,499.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,386.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,386.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,127.28
District Tax Levy	1110	38,986.00
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	167,499.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,391.38

Budget Uses

Expenditure Budget	0002	22,391.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,391.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,391.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,391.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0374 West Yellowstone K-12

50 Debt Service Fund

K-12 2016

Taxable Value		23,954,587.00
Adopted Budget	0001	502,050.00

Budget Uses

Expenditure Budget	0002	502,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,117.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	23,117.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	478,932.69
Jurisdiction Mills	999	19.99
Total Estimated Revenues to Fund Adopted Budget	0004	502,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/28/2015	06/30/2035	3,497,500.00	2,197,500.00	157,500.00	92,625.00	900.00
High School Bond	07/28/2015	06/30/2035	3,497,500.00	2,197,500.00	157,500.00	92,625.00	900.00
Total Bond Requirements							502,050.00

Total Debt Service Requirements	0002	502,050.00

Budget Report
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Submit ID: 0374-33298464

0374 West Yellowstone K-12

61 Building Reserve Fund

Adopted Budget		0001	749,731.17

Budget Uses

Expenditure Budget		0002	749,731.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	490,171.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	490,171.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,660.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	197,000.00	
Building Reserve Permissive Levy	1110(b)	51,900.00	
District Tax Levy		1110	248,900.00
District Mills		999	10.39
Building Reserve Voted Mills		0134	8.22
Building Reserve Permissive Mills		0135	2.17
Total Estimated Revenues to Fund Adopted Budget		0004	749,731.17

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,970,000.00	10	612	197,000.00	197,000.00	197,000.00
Total						197,000.00

Budget Report
FY 2024

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,361	N/A	149,106,717

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Katie Clarke

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,787,457.90	595,606.47	10%	5.52%	0.00	5,599,969.34	5,187,488.56	34.79
10 Transportation	778,484.00	155,696.80	20%	20.00%	42,806.68	124,100.00	611,577.32	4.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	908,470.00		N/A		19,218.99	4,100.00	885,151.01	5.94
14 Retirement	1,664,085.00	332,817.00	20%	20.00%	20,323.00	1,643,762.00		
17 Adult Education	57,902.00	20,265.70	35%	35.00%	2,470.79	2,000.00	53,431.21	0.36
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	369,622.00	82,446.95	N/A	22.31%	39,840.74	8,181.26	321,600.00	2.16
29 Flexibility	32,098.85	0.00	N/A	0.00%	13,701.07	18,397.78	0.00	0.00
61 Building Reserve	275,000.00	736,655.95	N/A	267.87%	110,840.00	0.00	164,160.00	1.10
Total of All Funds	14,873,119.75	1,923,488.87			249,201.27	7,400,510.38	7,223,408.10	48.45

50 Debt Service Tax Jurisdiction								
1	1,975,723.76	397,512.00	20-9-438	20.12%	0.00	12,000.00	1,963,723.76	13.17

Budget Report
FY 2024

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEFISH K-6	1,029
M1	WHITEFISH 7-8	332

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,036,754.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	401,470.98
D.	At Risk Student	(I-D)	24,988.46
E.	Indian Education For All	(I-E)	32,541.51
F.	American Indian Achievement Gap	(I-F)	4,700.00
G.	Data For Achievement	(I-G)	31,153.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	630,915.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,417.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,356
B.	BASE Budget Limit	(II-B)	8,464,547.44
C.	Maximum Budget Limit	(II-C)	10,632,563.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,952,936.56
E.	Adopted Budget	(II-E)	10,417,484.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,602,753.98
H.	Maximum Budget Limit	(II-H)	10,787,457.90
I.	Highest Budget Without a Vote	(II-I)	10,555,691.12
J.	Highest Budget	(II-J)	10,787,457.90
K.	Highest Voted Amount	(II-K)	231,766.78
L.	Amount Approved on Ballot by Voters	(II-L)	231,766.78
M.	Adopted Budget	(II-M)	10,787,457.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		595,606.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		595,606.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,787,457.90
1.	BASE Budget Limit	(V-A1)	8,602,753.98	
2.	Over-BASE Budget	(V-A2)	2,184,703.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,036,754.99
1.	Direct State Aid Paid By State	(V-B1)	4,036,754.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		401,470.98
D.	At Risk Student	(V-D)		24,988.46
E.	Indian Education For All	(V-E)		32,541.51
F.	American Indian Achievement Gap	(V-F)		4,700.00
G.	Data For Achievement	(V-G)		31,153.29
H.	Special Education Allowable Cost Payment	(V-H)		630,915.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,245.80
1.	Actual Non-Levy Revenue	(V-J1)	26,245.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,413,983.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	411,198.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,002,784.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,602,753.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,184,703.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,184,703.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.65
1.	District Property Tax Levy Mills	(V-U1)	14.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

01 General Fund

Adopted Budget	0001	10,787,457.90

Budget Uses

Expenditure Budget	0002	10,787,457.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,036,754.99
Quality Educator	3111	401,470.98
At Risk Student	3112	24,988.46
Indian Education For All	3113	32,541.51
American Indian Achievement Gap	3114	4,700.00
State Special Education Allowable Cost Payment to Districts	3115	630,915.93
Data For Achievement	3116	31,153.29
State - Guaranteed Tax Base Aid	3120	411,198.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,245.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,002,784.64		
Over-BASE Levy	1110(c)	2,184,703.92		
District Tax Levy			1110	5,187,488.56
Total Estimated Revenues to Fund Adopted Budget			0004	10,787,457.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2024

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

10 Transportation Fund

Adopted Budget	0001	778,484.00

Budget Uses

Expenditure Budget	0002	778,484.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	108,000.00
Contingency	0006	10,800.00
Over-Schedule	0011	659,684.00
Fund Balance for Budget	TFS48	198,503.48
Operating Reserve	0961	155,696.80
Unreserved Fund Balance Reappropriated	0970	42,806.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,300.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	59,400.00
State - On-Schedule Transportation Reimbursement	3210	59,400.00
District Tax Levy	1110	611,577.32
District Mills	999	4.10
Total Estimated Revenues to Fund Adopted Budget	0004	778,484.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	908,470.00

Budget Uses

Expenditure Budget	0002	908,470.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,218.99
Unreserved Fund Balance Reappropriated	0970	19,218.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	885,151.01
District Mills	999	5.94
Total Estimated Revenues to Fund Adopted Budget	0004	908,470.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

14 Retirement Fund

Adopted Budget	0001	1,664,085.00

Budget Uses

Expenditure Budget	0002	1,664,085.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	353,140.00
Operating Reserve	0961	332,817.00
Unreserved Fund Balance Reappropriated	0970	20,323.00

Estimated Funding Sources

Interest Earnings	1510	8,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,635,262.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,664,085.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	57,902.00

Budget Uses

Expenditure Budget	0002	57,902.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,736.49
Operating Reserve	0961	20,265.70
Unreserved Fund Balance Reappropriated	0970	2,470.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,431.21
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	57,902.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	369,622.00

Budget Uses

Expenditure Budget	0002	369,622.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122,287.69
Operating Reserve	0961	82,446.95
Unreserved Fund Balance Reappropriated	0970	39,840.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,181.26
District Tax Levy	1110	321,600.00
District Mills	999	2.16
Total Estimated Revenues to Fund Adopted Budget	0004	369,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

29 Flexibility Fund

Adopted Budget	0001	32,098.85

Budget Uses

Expenditure Budget	0002	32,098.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,701.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,701.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	850.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	17,547.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,098.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

50 Debt Service Fund

1

Taxable Value		149,106,717.00
Adopted Budget	0001	1,975,723.76

Budget Uses

Expenditure Budget	0002	1,975,723.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	397,512.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	397,512.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,963,723.76
Jurisdiction Mills	999	13.17
Total Estimated Revenues to Fund Adopted Budget	0004	1,975,723.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/20/2017	06/30/2038	26,500,000.00	20,805,000.00	1,050,000.00	924,973.76	750.00
Total Bond Requirements							1,975,723.76
Total Debt Service Requirements						0002	1,975,723.76

Budget Report
FY 2024

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-46543798

61 Building Reserve Fund

Adopted Budget		0001	275,000.00

Budget Uses

Expenditure Budget		0002	275,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	847,495.95
Operating Reserve		0961	736,655.95
Unreserved Fund Balance Reappropriated		0970	110,840.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	164,160.00	
District Tax Levy		1110	164,160.00
District Mills		999	1.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.10
Total Estimated Revenues to Fund Adopted Budget		0004	275,000.00

Budget Report
FY 2024

15 Flathead

0335 Whitefish H S

Submit ID: 0335-98778959

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	604	153,186,022

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Katie Clarke

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

15 Flathead

0335 Whitefish H S

Submit ID: 0335-98778959

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,429,491.00	392,382.06	10%	7.23%	0.00	2,725,450.12	2,704,040.88	17.65
10 Transportation	290,590.00	58,118.00	20%	20.00%	49,646.62	59,250.00	181,693.38	1.19
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	411,184.00		N/A		2,701.84	600.00	407,882.16	2.66
14 Retirement	892,413.00	144,639.91	20%	16.21%	0.00	892,413.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	173,192.00	54,014.30	N/A	31.19%	14,792.00	5,298.59	153,101.41	1.00
29 Flexibility	54,892.32	0.00	N/A	0.00%	0.00	54,892.32	0.00	0.00
61 Building Reserve	50,015.50	368,270.01	N/A	736.31%	0.00	12,290.50	37,725.00	0.25
Total of All Funds	7,301,777.82	1,017,424.28			67,140.46	3,750,194.53	3,484,442.83	22.75

50 Debt Service **Tax Jurisdiction**								
1	916,670.00	32,011.01	20-9-438	3.49%	0.00	0.00	916,670.00	5.98

Budget Report
FY 2024

15 Flathead

0335 Whitefish H S

Submit ID: 0335-98778959

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEFISH HS 9-12 604 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,229,542.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	187,510.98
D.	At Risk Student	(I-D)	8,138.29
E.	Indian Education For All	(I-E)	14,441.64
F.	American Indian Achievement Gap	(I-F)	1,175.00
G.	Data For Achievement	(I-G)	13,825.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	123,777.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,652.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	601
B.	BASE Budget Limit	(II-B)	4,256,051.52
C.	Maximum Budget Limit	(II-C)	5,265,138.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,014,172.48
E.	Adopted Budget	(II-E)	5,270,224.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,388,611.58
H.	Maximum Budget Limit	(II-H)	5,429,491.61
I.	Highest Budget Without a Vote	(II-I)	5,429,491.61
J.	Highest Budget	(II-J)	5,429,491.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,429,491.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		392,382.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		392,382.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,429,491.00
1.	BASE Budget Limit	(V-A1)	4,388,611.58	
2.	Over-BASE Budget	(V-A2)	1,040,879.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,229,542.13
1.	Direct State Aid Paid By State	(V-B1)	2,229,542.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		187,510.98
D.	At Risk Student	(V-D)		8,138.29
E.	Indian Education For All	(V-E)		14,441.64
F.	American Indian Achievement Gap	(V-F)		1,175.00
G.	Data For Achievement	(V-G)		13,825.56
H.	Special Education Allowable Cost Payment	(V-H)		123,777.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,638.58
1.	Actual Non-Levy Revenue	(V-J1)	9,638.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,800,562.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	137,400.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,663,161.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,388,611.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,040,879.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,040,879.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.86
U.	Over-BASE Mills	(V-U)		6.79
1.	District Property Tax Levy Mills	(V-U1)	6.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

15 Flathead

0335 Whitefish H S

Submit ID: 0335-98778959

01 General Fund

Adopted Budget	0001	5,429,491.00

Budget Uses

Expenditure Budget	0002	5,429,491.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,229,542.13
Quality Educator	3111	187,510.98
At Risk Student	3112	8,138.29
Indian Education For All	3113	14,441.64
American Indian Achievement Gap	3114	1,175.00
State Special Education Allowable Cost Payment to Districts	3115	123,777.22
Data For Achievement	3116	13,825.56
State - Guaranteed Tax Base Aid	3120	137,400.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,638.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,663,161.46		
Over-BASE Levy	1110(c)	1,040,879.42		
District Tax Levy			1110	2,704,040.88
Total Estimated Revenues to Fund Adopted Budget			0004	5,429,491.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	290,590.00

Budget Uses

Expenditure Budget	0002	290,590.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,500.00
Contingency	0006	5,250.00
Over-Schedule	0011	232,840.00
Fund Balance for Budget	TFS48	107,764.62
Operating Reserve	0961	58,118.00
Unreserved Fund Balance Reappropriated	0970	49,646.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,875.00
State - On-Schedule Transportation Reimbursement	3210	28,875.00
District Tax Levy	1110	181,693.38
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	290,590.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	411,184.00

Budget Uses

Expenditure Budget	0002	411,184.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,701.84
Unreserved Fund Balance Reappropriated	0970	2,701.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	407,882.16
District Mills	999	2.66
Total Estimated Revenues to Fund Adopted Budget	0004	411,184.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
15 Flathead

0335 Whitefish H S

Submit ID: 0335-98778959

14 Retirement Fund

Adopted Budget	0001	892,413.00

Budget Uses

Expenditure Budget	0002	892,413.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,639.91
Operating Reserve	0961	144,639.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2,200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	890,213.00
Total Estimated Revenues to Fund Adopted Budget	0004	892,413.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	173,192.00

Budget Uses

Expenditure Budget	0002	173,192.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,806.30
Operating Reserve	0961	54,014.30
Unreserved Fund Balance Reappropriated	0970	14,792.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,125.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,173.59
District Tax Levy	1110	153,101.41
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	173,192.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	54,892.32

Budget Uses

Expenditure Budget	0002	17,500.00
Add To Fund Balance	0003	37,392.32
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	54,892.32
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,892.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

15 Flathead

0335 Whitefish H S

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50 Debt Service Fund

1

Taxable Value		153,186,022.00
Adopted Budget	0001	916,670.00

Budget Uses

Expenditure Budget	0002	916,670.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,011.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	32,011.01
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	916,670.00
Jurisdiction Mills	999	5.98
Total Estimated Revenues to Fund Adopted Budget	0004	916,670.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	06/21/2012	06/30/2032	10,000,000.00	6,405,000.00	335,000.00	202,200.00	572.00
High School Bond	01/10/2013	06/30/2024	4,000,000.00	-5,000.00	370,000.00	8,325.00	573.00
Total Bond Requirements							916,670.00

Total Debt Service Requirements	0002	916,670.00

Budget Report
FY 2024
15 Flathead

0335 Whitefish H S

Submit ID: 0335-98778959

61 Building Reserve Fund

Adopted Budget		0001	50,015.50

Budget Uses

Expenditure Budget		0002	50,015.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	368,270.01
Operating Reserve		0961	368,270.01
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,790.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,725.00	
District Tax Levy		1110	37,725.00
District Mills		999	0.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.25
Total Estimated Revenues to Fund Adopted Budget		0004	50,015.50

Budget Report
FY 2024

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-19677172

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	330	N/A	9,259,238

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	304	N/A	8,089,542
Non-located - 28 Madison	10	N/A	1,044,042
Non-located - 47 Silver Bow	16	N/A	125,654

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: Gina Ossello

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-19677172

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,253,215.41	152,786.00	10%	6.78%	0.00	1,856,928.51	396,286.90	42.81
10 Transportation	350,000.00	70,000.00	20%	20.00%	66,220.31	70,000.00	213,779.69	23.09
11 Bus Depreciation Reserve	99,915.37	0.00	N/A	0.00%	83,215.81	0.00	16,699.56	1.80
13 Tuition	177,001.00		N/A		10,048.00	0.00	166,953.00	18.03
14 Retirement	335,000.00	67,000.00	20%	20.00%	56,208.64	278,791.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,920.30	0.00	N/A	0.00%	0.00	2,020.30	19,900.00	2.15
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	51,080.00	0.00	N/A	0.00%	0.00	28,080.00	23,000.00	2.48
Total of All Funds	3,288,132.08	289,786.00			215,692.76	2,235,820.17	836,619.15	90.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-19677172

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEHALL K-6	247
M1	WHITEHALL 7-8	83

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,040,196.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,788.84
D.	At Risk Student	(I-D)	17,727.26
E.	Indian Education For All	(I-E)	7,890.30
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	7,553.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	91,719.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,962.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,671.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	328
B.	BASE Budget Limit	(II-B)	2,053,890.89
C.	Maximum Budget Limit	(II-C)	2,556,258.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,829.00
E.	Adopted Budget	(II-E)	2,182,719.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,124,386.41
H.	Maximum Budget Limit	(II-H)	2,655,007.50
I.	Highest Budget Without a Vote	(II-I)	2,253,215.41
J.	Highest Budget	(II-J)	2,655,007.50
K.	Highest Voted Amount	(II-K)	401,792.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,253,215.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		152,786.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		152,786.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,253,215.41
1.	BASE Budget Limit	(V-A1)	2,124,386.41	
2.	Over-BASE Budget	(V-A2)	128,829.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,040,196.85
1.	Direct State Aid Paid By State	(V-B1)	1,040,196.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,788.84
D.	At Risk Student	(V-D)		17,727.26
E.	Indian Education For All	(V-E)		7,890.30
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		7,553.70
H.	Special Education Allowable Cost Payment	(V-H)		91,719.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		75.61
1.	Actual Non-Levy Revenue	(V-J1)	75.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		864,849.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	597,391.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	267,457.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,124,386.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,829.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,829.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.91
1.	District Property Tax Levy Mills	(V-U1)	13.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-19677172

01 General Fund

Adopted Budget	0001	2,253,215.41

Budget Uses

Expenditure Budget	0002	2,253,215.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,040,196.85
Quality Educator	3111	91,788.84
At Risk Student	3112	17,727.26
Indian Education For All	3113	7,890.30
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	91,719.05
Data For Achievement	3116	7,553.70
State - Guaranteed Tax Base Aid	3120	597,391.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	75.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	267,457.90		
Over-BASE Levy	1110(c)	128,829.00		
District Tax Levy			1110	396,286.90
Total Estimated Revenues to Fund Adopted Budget			0004	2,253,215.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,000.00
Contingency	0006	0.00
Over-Schedule	0011	280,000.00
Fund Balance for Budget	TFS48	136,220.31
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	66,220.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,000.00
State - On-Schedule Transportation Reimbursement	3210	35,000.00
District Tax Levy	1110	213,779.69
District Mills	999	23.09
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	99,915.37

Budget Uses

Expenditure Budget	0002	99,915.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,215.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,215.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,699.56
District Mills	999	1.80
Total Estimated Revenues to Fund Adopted Budget	0004	99,915.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	83,497.80	16,699.56	16,699.56
Total					16,699.56

13 Tuition Fund

Adopted Budget	0001	177,001.00

Budget Uses

Expenditure Budget	0002	177,001.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,048.00
Unreserved Fund Balance Reappropriated	0970	10,048.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	166,953.00
District Mills	999	18.03
Total Estimated Revenues to Fund Adopted Budget	0004	177,001.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-19677172

14 Retirement Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,208.64
Operating Reserve	0961	67,000.00
Unreserved Fund Balance Reappropriated	0970	56,208.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	278,791.36
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,920.30

Budget Uses

Expenditure Budget	0002	21,920.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,020.30
District Tax Levy	1110	19,900.00
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	21,920.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-19677172

61 Building Reserve Fund

Adopted Budget		0001	51,080.00

Budget Uses

Expenditure Budget		0002	51,080.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,080.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,000.00	
District Tax Levy		1110	23,000.00
District Mills		999	2.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	51,080.00

Budget Report
FY 2024

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-87895034

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	143	12,812,191

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	N/A	126	10,981,731
Non-located - 28 Madison	N/A	15	1,704,806
Non-located - 47 Silver Bow	N/A	2	125,654

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: Gina Ossello

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-87895034

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,393,773.14	106,958.03	10%	7.67%	0.00	1,050,461.78	343,311.36	26.79
10 Transportation	283,000.00	56,600.00	20%	20.00%	60,518.27	56,600.00	165,881.73	12.95
11 Bus Depreciation Reserve	99,432.64	0.00	N/A	0.00%	82,733.08	0.00	16,699.56	1.30
13 Tuition	65,470.00		N/A		4,567.56	0.00	60,902.44	4.75
14 Retirement	215,000.00	43,000.00	20%	20.00%	60,018.93	154,981.07		
17 Adult Education	2,176.79	0.00	35%	0.00%	2,284.70	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,290.63	0.00	N/A	0.00%	0.00	1,190.63	20,100.00	1.57
29 Flexibility	14,264.70	0.00	N/A	0.00%	14,264.70	0.00	0.00	0.00
61 Building Reserve	30,070.00	0.00	N/A	0.00%	0.00	16,070.00	14,000.00	1.09
Total of All Funds	2,124,477.90	206,558.03			224,387.24	1,279,303.48	620,895.09	48.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-87895034

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEHALL HS 9-12 143

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	652,408.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,019.64
D.	At Risk Student	(I-D)	4,140.36
E.	Indian Education For All	(I-E)	3,419.13
F.	American Indian Achievement Gap	(I-F)	1,410.00
G.	Data For Achievement	(I-G)	3,273.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,101.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,350.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,270.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	137
B.	BASE Budget Limit	(II-B)	1,186,309.95
C.	Maximum Budget Limit	(II-C)	1,477,175.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,807.49
E.	Adopted Budget	(II-E)	1,328,117.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,251,965.65
H.	Maximum Budget Limit	(II-H)	1,563,341.92
I.	Highest Budget Without a Vote	(II-I)	1,393,773.14
J.	Highest Budget	(II-J)	1,563,341.92
K.	Highest Voted Amount	(II-K)	169,568.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,393,773.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,958.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,958.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,393,773.14
1.	BASE Budget Limit	(V-A1)	1,251,965.65	
2.	Over-BASE Budget	(V-A2)	141,807.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		652,408.35
1.	Direct State Aid Paid By State	(V-B1)	652,408.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,019.64
D.	At Risk Student	(V-D)		4,140.36
E.	Indian Education For All	(V-E)		3,419.13
F.	American Indian Achievement Gap	(V-F)		1,410.00
G.	Data For Achievement	(V-G)		3,273.27
H.	Special Education Allowable Cost Payment	(V-H)		25,101.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,045.22
1.	Actual Non-Levy Revenue	(V-J1)	8,045.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		520,148.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	318,644.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	201,503.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,251,965.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,807.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,807.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.72
U.	Over-BASE Mills	(V-U)		11.07
1.	District Property Tax Levy Mills	(V-U1)	11.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-87895034

01 General Fund

Adopted Budget	0001	1,393,773.14

Budget Uses

Expenditure Budget	0002	1,393,773.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	652,408.35
Quality Educator	3111	34,019.64
At Risk Student	3112	4,140.36
Indian Education For All	3113	3,419.13
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	25,101.41
Data For Achievement	3116	3,273.27
State - Guaranteed Tax Base Aid	3120	318,644.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,904.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	141.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	201,503.87		
Over-BASE Levy	1110(c)	141,807.49		
District Tax Levy			1110	343,311.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,393,773.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	283,000.00

Budget Uses

Expenditure Budget	0002	283,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,600.00
Contingency	0006	0.00
Over-Schedule	0011	226,400.00
Fund Balance for Budget	TFS48	117,118.27
Operating Reserve	0961	56,600.00
Unreserved Fund Balance Reappropriated	0970	60,518.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,300.00
State - On-Schedule Transportation Reimbursement	3210	28,300.00
District Tax Levy	1110	165,881.73
District Mills	999	12.95
Total Estimated Revenues to Fund Adopted Budget	0004	283,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-87895034

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	99,432.64

Budget Uses

Expenditure Budget	0002	99,432.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,733.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,733.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,699.56
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	99,432.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	83,497.80	16,699.56	16,699.56
Total					16,699.56

Budget Report
FY 2024
22 Jefferson
0454 Whitehall H S

Submit ID: 0454-87895034

13 Tuition Fund

Adopted Budget	0001	65,470.00

Budget Uses

Expenditure Budget	0002	65,470.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,567.56
Unreserved Fund Balance Reappropriated	0970	4,567.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,902.44
District Mills	999	4.75
Total Estimated Revenues to Fund Adopted Budget	0004	65,470.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,018.93
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	60,018.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	154,981.07
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,176.79

Budget Uses

Expenditure Budget	0002	2,176.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,284.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,284.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,176.79
Estimated Revenues Exceeding Adopted Budget	0004a	107.91

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,290.63

Budget Uses

Expenditure Budget	0002	21,290.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,190.63
District Tax Levy	1110	20,100.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	21,290.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,264.70

Budget Uses

Expenditure Budget	0002	14,264.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,264.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,264.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,264.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-87895034

61 Building Reserve Fund

Adopted Budget		0001	30,070.00

Budget Uses

Expenditure Budget		0002	30,070.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,070.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,000.00	
District Tax Levy		1110	14,000.00
District Mills		999	1.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.09
Total Estimated Revenues to Fund Adopted Budget		0004	30,070.00

Budget Report
FY 2024

30 Meagher

Submit ID: 0570-87510144

0570 White Sulphur Spgs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	134	*	68	11,358,870

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristi Sangray

(Signature) (Date)

Chairperson, School Trustees: Tanya Hill

(Signature) (Date)

County Superintendent: Liv West

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024
30 Meagher

Submit ID: 0570-87510144

0570 White Sulphur Spgs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,235,643.23	223,564.32	10%	10.00%	28,600.78	1,225,678.44	981,364.01	86.40
10 Transportation	302,171.00	60,434.20	20%	20.00%	22,761.59	81,668.13	197,741.28	17.41
11 Bus Depreciation Reserve	664,810.66	0.00	N/A	0.00%	544,196.06	0.00	120,614.60	10.62
13 Tuition	45,099.03		N/A		17,576.72	0.00	27,522.31	2.42
14 Retirement	303,000.00	60,600.00	20%	20.00%	73,891.45	229,108.55		
17 Adult Education	50,000.00	13,312.79	35%	26.63%	0.00	0.00	50,000.00	4.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	116,688.01	0.00	N/A	0.00%	78,543.57	1,629.24	36,515.20	3.21
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	434,064.03	0.00	N/A	0.00%	380,964.03	17,453.04	35,646.96	3.14
Total of All Funds	4,151,475.96	357,911.31			1,146,534.20	1,555,537.40	1,449,404.36	127.60

50 Debt Service **Tax Jurisdiction**								
GO Series 2016	678,500.00	0.00	20-9-438	0.00%	100,253.58	0.00	578,246.42	50.91

Budget Report
FY 2024

30 Meagher

Submit ID: 0570-87510144

0570 White Sulphur Spgs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITE SUL SPGS EL	94
M1	WHITE SUL SPGS MS	40
H1	WHITE SUL SPGS HS 9-12	68 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	864,990.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,452.00
D.	At Risk Student	(I-D)	12,941.60
E.	Indian Education For All	(I-E)	4,829.82
F.	American Indian Achievement Gap	(I-F)	2,585.00
G.	Data For Achievement	(I-G)	4,623.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,228.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,868.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,830.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,961.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	210
B.	BASE Budget Limit	(II-B)	1,704,793.37
C.	Maximum Budget Limit	(II-C)	2,120,831.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	524,224.07
E.	Adopted Budget	(II-E)	2,229,017.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,713,180.60
H.	Maximum Budget Limit	(II-H)	2,130,859.28
I.	Highest Budget Without a Vote	(II-I)	2,235,643.23
J.	Highest Budget	(II-J)	2,235,643.23
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,235,643.23

Budget Report
FY 2024

30 Meagher

Submit ID: 0570-87510144

0570 White Sulphur Spgs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		223,564.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,600.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	28,600.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		252,165.10

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	28,151.54	13,077.20	41,228.74
B.	Special Education RSBG to Coop	6,887.60	2,981.20	9,868.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,015.66	6,423.36	20,439.02
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	887,897.80	531,981.00	1,419,878.80
		1,059,636.80	875,464.00	1,935,100.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	374,051.79	309,038.79	683,090.58
H.	Special Education in BASE@40%	14,015.66	6,423.36	20,439.02
I.	Subsidized BASE Amount	388,067.45	315,462.15	703,529.60
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,235,643.23
1.	BASE Budget Limit	(V-A1)	1,713,180.60	
2.	Over-BASE Budget	(V-A2)	522,462.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		864,990.06
1.	Direct State Aid Paid By State	(V-B1)	864,990.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,452.00
D.	At Risk Student	(V-D)		12,941.60
E.	Indian Education For All	(V-E)		4,829.82
F.	American Indian Achievement Gap	(V-F)		2,585.00
G.	Data For Achievement	(V-G)		4,623.78

H.	Special Education Allowable Cost Payment	(V-H)		41,228.74
I.	Remaining Fund Balance Available	(V-I)		28,600.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		150.00
1.	Actual Non-Levy Revenue	(V-J1)	150.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		674,778.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	215,877.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	458,901.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,713,180.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		522,462.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		522,462.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.16
T.	BASE Mills - High School	(V-T)		14.24
U.	Over-BASE Mills	(V-U)		46.00
1.	District Property Tax Levy Mills	(V-U1)	46.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		86.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

30 Meagher

Submit ID: 0570-87510144

0570 White Sulphur Spgs K-12

01 General Fund

Adopted Budget	0001	2,235,643.23

Budget Uses

Expenditure Budget	0002	2,235,643.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,600.78
Direct State Aid	3110	864,990.06
Quality Educator	3111	78,452.00
At Risk Student	3112	12,941.60
Indian Education For All	3113	4,829.82
American Indian Achievement Gap	3114	2,585.00
State Special Education Allowable Cost Payment to Districts	3115	41,228.74
Data For Achievement	3116	4,623.78
State - Guaranteed Tax Base Aid	3120	215,877.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	150.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	458,901.38		
Over-BASE Levy	1110(c)	522,462.63		
District Tax Levy			1110	981,364.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,235,643.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	302,171.00

Budget Uses

Expenditure Budget	0002	302,171.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,243.75
Contingency	0006	7,424.38
Over-Schedule	0011	220,502.87
Fund Balance for Budget	TFS48	83,195.79
Operating Reserve	0961	60,434.20
Unreserved Fund Balance Reappropriated	0970	22,761.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,834.06
State - On-Schedule Transportation Reimbursement	3210	40,834.07
District Tax Levy	1110	197,741.28
District Mills	999	17.41
Total Estimated Revenues to Fund Adopted Budget	0004	302,171.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0570 White Sulphur Spgs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	664,810.66

Budget Uses

Expenditure Budget	0002	664,810.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	544,196.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	544,196.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	120,614.60
District Mills	999	10.62
Total Estimated Revenues to Fund Adopted Budget	0004	664,810.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas Freightliner Bus	2024	127,513.00	0.00	25,502.60	25,502.60
2024 Thomas Freightliner-Bus	2024	132,351.00	0.00	26,470.20	26,470.20
2019 THOMAS FREIGHTLINER	2019	112,088.00	89,670.40	22,417.60	22,417.60
2017 Freightliner - Thomas	2017	105,502.00	126,602.40	21,100.40	21,100.40
2018 Freightliner-Thomas	2017	98,994.00	118,792.80	19,798.80	19,798.80
2015 Thomas Freightliner Bus	2015	89,025.00	133,537.50	N/A	NA
BLUE BIRD	2014	46,750.00	70,125.00	N/A	NA
Blue Bird - Elementary	2014	46,750.00	70,125.00	N/A	NA
45 Express Travel Bus	2010	53,965.65	80,948.48	N/A	NA
4500 Express Travel Bus - Elementary	2010	53,965.65	80,948.48	N/A	NA
2009 Chevy Blue Bird Bus	2009	53,250.00	74,550.00	10,650.00	5,325.00
Total					120,614.60

13 Tuition Fund

Adopted Budget	0001	45,099.03

Budget Uses

Expenditure Budget	0002	45,099.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,576.72
Unreserved Fund Balance Reappropriated	0970	17,576.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,522.31
District Mills	999	2.42
Total Estimated Revenues to Fund Adopted Budget	0004	45,099.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024
30 Meagher
0570 White Sulphur Spgs K-12

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14 Retirement Fund

Adopted Budget	0001	303,000.00

Budget Uses

Expenditure Budget	0002	303,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,491.45
Operating Reserve	0961	60,600.00
Unreserved Fund Balance Reappropriated	0970	73,891.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	229,108.55
Total Estimated Revenues to Fund Adopted Budget	0004	303,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,312.79
Operating Reserve	0961	13,312.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	4.40
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0570 White Sulphur Spgs K-12

28 Technology Fund

Adopted Budget	0001	116,688.01

Budget Uses

Expenditure Budget	0002	116,688.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	78,543.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,543.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,629.24
District Tax Levy	1110	36,515.20
District Mills	999	3.21
Total Estimated Revenues to Fund Adopted Budget	0004	116,688.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0570 White Sulphur Spgs K-12

50 Debt Service Fund

GO Series 2016

Taxable Value		11,358,870.00
Adopted Budget	0001	678,500.00

Budget Uses

Expenditure Budget	0002	678,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,253.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,253.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	578,246.42
Jurisdiction Mills	999	50.91
Total Estimated Revenues to Fund Adopted Budget	0004	678,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	12/03/2015	06/30/2036	4,700,000.00	3,190,000.00	215,000.00	124,000.00	250.00
High School Bond	12/03/2015	06/30/2036	4,700,000.00	3,190,000.00	215,000.00	124,000.00	250.00
Total Bond Requirements							678,500.00
Total Debt Service Requirements						0002	678,500.00

Budget Report
FY 2024

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Submit ID: 0570-87510144

0570 White Sulphur Spgs K-12

61 Building Reserve Fund

Adopted Budget		0001	434,064.03

Budget Uses

Expenditure Budget		0002	434,064.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	380,964.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	380,964.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,453.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,646.96	
District Tax Levy		1110	35,646.96
District Mills		999	3.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.14
Total Estimated Revenues to Fund Adopted Budget		0004	434,064.03

Budget Report
FY 2024

36 Phillips

Submit ID: 0663-02308435

0663 Whitewater K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 32	14	2,732,851

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Hill

(Signature) (Date)

Chairperson, School Trustees: Allie Olsen

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

36 Phillips

Submit ID: 0663-02308435

0663 Whitewater K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,007,101.95	64,232.23	10%	6.38%	0.00	589,841.51	417,260.44	152.67
10 Transportation	280,439.28	56,087.86	20%	20.00%	37,909.17	59,832.08	182,698.03	66.85
11 Bus Depreciation Reserve	308,347.51	0.00	N/A	0.00%	250,319.06	0.00	58,028.45	21.23
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	125,000.00	25,000.00	20%	20.00%	4,584.54	120,415.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,273.67	0.00	N/A	0.00%	24,593.07	680.60	10,000.00	3.66
29 Flexibility	400,943.69	0.00	N/A	0.00%	200,943.69	200,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,157,106.10	145,320.09			518,349.53	970,769.65	667,986.92	244.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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0663 Whitewater K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEWATER K-6	25 *
M1	WHITEWATER 7-8	7 *
H1	WHITEWATER HS 9-12	14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	372,270.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,841.34
D.	At Risk Student	(I-D)	2,544.45
E.	Indian Education For All	(I-E)	1,099.86
F.	American Indian Achievement Gap	(I-F)	705.00
G.	Data For Achievement	(I-G)	1,052.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,631.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,210.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,994.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,654.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	693,402.80
C.	Maximum Budget Limit	(II-C)	861,355.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,456.99
E.	Adopted Budget	(II-E)	990,859.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	715,667.92
H.	Maximum Budget Limit	(II-H)	887,536.85
I.	Highest Budget Without a Vote	(II-I)	1,007,101.95
J.	Highest Budget	(II-J)	1,007,101.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,007,101.95

Budget Report
FY 2024

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0663 Whitewater K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,232.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,232.23

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	4,472.09	2,158.94	6,631.03
B.	Special Education RSBG to Coop	1,490.60	719.60	2,210.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,385.08	1,151.42	3,536.49

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	207,884.50	109,714.50	317,599.00
		379,623.50	453,197.50	832,821.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	134,007.10	159,978.72	293,985.81
H.	Special Education in BASE@40%	2,385.08	1,151.42	3,536.49
I.	Subsidized BASE Amount	136,392.18	161,130.14	297,522.30
J.	Subsidized BASE Ratio	46%	54%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,007,101.95
1.	BASE Budget Limit	(V-A1)	715,667.92	
2.	Over-BASE Budget	(V-A2)	291,434.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		372,270.99
1.	Direct State Aid Paid By State	(V-B1)	372,270.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,841.34
D.	At Risk Student	(V-D)		2,544.45
E.	Indian Education For All	(V-E)		1,099.86
F.	American Indian Achievement Gap	(V-F)		705.00
G.	Data For Achievement	(V-G)		1,052.94

H.	Special Education Allowable Cost Payment	(V-H)		6,631.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		226.08
1.	Actual Non-Levy Revenue	(V-J1)	226.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		297,296.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	171,469.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	125,826.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		715,667.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		291,434.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		291,434.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.93
T.	BASE Mills - High School	(V-T)		17.10
U.	Over-BASE Mills	(V-U)		106.64
1.	District Property Tax Levy Mills	(V-U1)	106.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		152.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

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0663 Whitewater K-12 Schools

01 General Fund

Adopted Budget	0001	1,007,101.95

Budget Uses

Expenditure Budget	0002	942,869.72
Add To Fund Balance	0003	64,232.23
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	372,270.99
Quality Educator	3111	33,841.34
At Risk Student	3112	2,544.45
Indian Education For All	3113	1,099.86
American Indian Achievement Gap	3114	705.00
State Special Education Allowable Cost Payment to Districts	3115	6,631.03
Data For Achievement	3116	1,052.94
State - Guaranteed Tax Base Aid	3120	171,469.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	226.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	125,826.41		
Over-BASE Levy	1110(c)	291,434.03		
District Tax Levy			1110	417,260.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,007,101.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,439.28

Budget Uses

Expenditure Budget	0002	280,439.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,392.80
Contingency	0006	5,439.28
Over-Schedule	0011	220,607.20
Fund Balance for Budget	TFS48	93,997.03
Operating Reserve	0961	56,087.86
Unreserved Fund Balance Reappropriated	0970	37,909.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,916.04
State - On-Schedule Transportation Reimbursement	3210	29,916.04
District Tax Levy	1110	182,698.03
District Mills	999	66.85
Total Estimated Revenues to Fund Adopted Budget	0004	280,439.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

Submit ID: 0663-02308435

0663 Whitewater K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	308,347.51

Budget Uses

Expenditure Budget	0002	308,347.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	250,319.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	250,319.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	58,028.45
District Mills	999	21.23
Total Estimated Revenues to Fund Adopted Budget	0004	308,347.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2020	39,309.00	15,723.60	7,861.80	7,861.80
Silverado Crew PU	2019	45,996.27	18,398.50	9,199.25	9,199.25
Silverado Crew PU	2019	45,489.00	27,293.40	9,097.80	9,097.80
2017 Thomas Minotour 16 pass	2018	63,851.00	51,080.80	12,770.20	12,770.20
2017 THOMAS 54 passenger	2017	95,497.00	114,596.40	19,099.40	19,099.40
2013 Minotour 16 pass	2013	58,065.50	87,098.25	N/A	NA
Total					58,028.45

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

Submit ID: 0663-02308435

0663 Whitewater K-12 Schools

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,584.54
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	4,584.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,415.46
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

Submit ID: 0663-02308435

0663 Whitewater K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

Submit ID: 0663-02308435

0663 Whitewater K-12 Schools

28 Technology Fund

Adopted Budget	0001	35,273.67

Budget Uses

Expenditure Budget	0002	35,273.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,593.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,593.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	680.60
District Tax Levy	1110	10,000.00
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	35,273.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	400,943.69

Budget Uses

Expenditure Budget	0002	400,943.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,943.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	200,943.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,943.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

36 Phillips

Submit ID: 0663-02308435

0663 Whitewater K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

55 Wibaux

Submit ID: 0964-85435030

0964 Wibaux K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	123	*	39	35,072,786

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Prairie Mannetter

(Signature) (Date)

Chairperson, School Trustees: Kelly Dale

(Signature) (Date)

County Superintendent: Jodee Chaffee

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

55 Wibaux

Submit ID: 0964-85435030

0964 Wibaux K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,868,816.59	169,454.77	10%	9.07%	0.00	890,824.96	977,991.63	27.88
10 Transportation	650,000.00	130,000.00	20%	20.00%	36,287.25	42,902.83	570,809.92	16.28
11 Bus Depreciation Reserve	562,454.98	0.00	N/A	0.00%	470,034.00	10,000.00	82,420.98	2.35
13 Tuition	60,766.92		N/A		645.60	30.00	60,091.32	1.71
14 Retirement	370,000.00	72,109.99	20%	19.49%	0.00	370,000.00		
17 Adult Education	167,000.00	58,450.00	35%	35.00%	71,032.91	3,700.00	92,267.09	2.63
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101,564.13	0.00	N/A	0.00%	92.74	51,471.39	50,000.00	1.43
29 Flexibility	467,610.04	0.00	N/A	0.00%	3,179.65	464,430.39	0.00	0.00
61 Building Reserve	282,141.62	0.00	N/A	0.00%	121,711.62	19,811.36	140,618.64	4.01
Total of All Funds	4,530,354.28	430,014.76			702,983.77	1,853,170.93	1,974,199.58	56.29

50 Debt Service **Tax Jurisdiction**								
06	483,400.00	12,274.55	20-9-438	2.54%	0.00	2,500.00	480,900.00	13.71

Budget Report
FY 2024

55 Wibaux

Submit ID: 0964-85435030

0964 Wibaux K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WIBAUX K-6	95
M1	WIBAUX 7-8	28
H1	WIBAUX HS 9-12	39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	724,468.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,597.68
D.	At Risk Student	(I-D)	4,134.19
E.	Indian Education For All	(I-E)	3,873.42
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	3,708.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,405.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,018.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	163
B.	BASE Budget Limit	(II-B)	1,422,084.63
C.	Maximum Budget Limit	(II-C)	1,771,933.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	365,881.67
E.	Adopted Budget	(II-E)	1,787,966.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,494,615.58
H.	Maximum Budget Limit	(II-H)	1,868,816.59
I.	Highest Budget Without a Vote	(II-I)	1,868,816.59
J.	Highest Budget	(II-J)	1,868,816.59
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,868,816.59

Budget Report
FY 2024

55 Wibaux

Submit ID: 0964-85435030

0964 Wibaux K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,454.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		169,454.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	55,832.91	19,572.20	75,405.11
B.	Special Education RSBG to Coop	6,322.20	1,696.20	8,018.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	24,862.04	8,507.36	33,369.40

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	800,123.00	305,389.50	1,105,512.50
		971,862.00	648,872.50	1,620,734.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	343,067.29	229,051.99	572,119.28
H.	Special Education in BASE@40%	24,862.04	8,507.36	33,369.40
I.	Subsidized BASE Amount	367,929.33	237,559.35	605,488.68
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,868,816.59
1.	BASE Budget Limit	(V-A1)	1,494,615.58	
2.	Over-BASE Budget	(V-A2)	374,201.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		724,468.33
1.	Direct State Aid Paid By State	(V-B1)	724,468.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,597.68
D.	At Risk Student	(V-D)		4,134.19
E.	Indian Education For All	(V-E)		3,873.42
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		3,708.18

H.	Special Education Allowable Cost Payment	(V-H)		75,405.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,698.05
1.	Actual Non-Levy Revenue	(V-J1)	1,698.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		603,790.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	603,790.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,494,615.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,201.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,201.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.50
T.	BASE Mills - High School	(V-T)		6.71
U.	Over-BASE Mills	(V-U)		10.67
1.	District Property Tax Levy Mills	(V-U1)	10.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

55 Wibaux

Submit ID: 0964-85435030

0964 Wibaux K-12 Schools

01 General Fund

Adopted Budget	0001	1,868,816.59

Budget Uses

Expenditure Budget	0002	1,868,816.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	724,468.33
Quality Educator	3111	76,597.68
At Risk Student	3112	4,134.19
Indian Education For All	3113	3,873.42
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	75,405.11
Data For Achievement	3116	3,708.18
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,650.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	47.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	603,790.62		
Over-BASE Levy	1110(c)	374,201.01		
District Tax Levy			1110	977,991.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,868,816.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,275.30
Contingency	0006	3,627.53
Over-Schedule	0011	610,097.17
Fund Balance for Budget	TFS48	166,287.25
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	36,287.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,951.41
State - On-Schedule Transportation Reimbursement	3210	19,951.42
District Tax Levy	1110	570,809.92
District Mills	999	16.28
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

55 Wibaux

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0964 Wibaux K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	562,454.98

Budget Uses

Expenditure Budget	0002	562,454.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	470,034.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	470,034.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	82,420.98
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	562,454.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus Cameras	2023	23,061.90	0.00	4,612.38	4,612.38
Chevrolet Express 12 Passenger Bus	2022	6,000.00	1,200.00	1,200.00	1,200.00
2021 IC CE Route Bus	2020	83,095.00	33,238.00	16,619.00	16,619.00
2012 Collins Bus	2019	19,500.00	8,800.00	3,900.00	3,900.00
2000 MCI 55 Passenger	2018	102,000.00	89,100.00	20,400.00	20,400.00
2001 International 3000 Series 30	2014	25,000.00	35,000.00	5,000.00	2,500.00
2010 Bluebird 54 passenger	2010	76,750.00	92,100.00	15,350.00	15,350.00
ARRA 2011 Bluebird 54	2010	89,198.00	107,037.60	17,839.60	17,839.60
Total					82,420.98

13 Tuition Fund

Adopted Budget	0001	60,766.92

Budget Uses

Expenditure Budget	0002	60,766.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	645.60
Unreserved Fund Balance Reappropriated	0970	645.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	30.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,091.32
District Mills	999	1.71
Total Estimated Revenues to Fund Adopted Budget	0004	60,766.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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55 Wibaux

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0964 Wibaux K-12 Schools

14 Retirement Fund

Adopted Budget	0001	370,000.00

Budget Uses

Expenditure Budget	0002	370,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,109.99
Operating Reserve	0961	72,109.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	367,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	370,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	167,000.00

Budget Uses

Expenditure Budget	0002	167,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,482.91
Operating Reserve	0961	58,450.00
Unreserved Fund Balance Reappropriated	0970	71,032.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	2,700.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	92,267.09
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	167,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101,564.13

Budget Uses

Expenditure Budget	0002	101,564.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,421.39
District Tax Levy	1110	50,000.00
District Mills	999	1.43
Total Estimated Revenues to Fund Adopted Budget	0004	101,564.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	467,610.04

Budget Uses

Expenditure Budget	0002	467,610.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,179.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,179.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	450,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,430.39
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	467,610.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0964 Wibaux K-12 Schools

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50 Debt Service Fund

06

Taxable Value		35,072,786.00
Adopted Budget	0001	483,400.00

Budget Uses

Expenditure Budget	0002	483,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,274.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	12,274.55
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	480,900.00
Jurisdiction Mills	999	13.71
Total Estimated Revenues to Fund Adopted Budget	0004	483,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	08/25/2020	06/30/2030	4,200,000.00	2,620,000.00	405,000.00	78,400.00	0.00
Total Bond Requirements							483,400.00
Total Debt Service Requirements						0002	483,400.00

Budget Report
FY 2024

55 Wibaux

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0964 Wibaux K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	282,141.62

Budget Uses

Expenditure Budget	0002	282,141.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,711.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,711.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,311.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	10,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	40,618.64	
District Tax Levy		1110	140,618.64
District Mills		999	4.01
Building Reserve Voted Mills		0134	2.85
Building Reserve Permissive Mills		0135	1.16
Total Estimated Revenues to Fund Adopted Budget		0004	282,141.62

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	3	612	100,000.00	100,000.00	100,000.00
Total						100,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 43	N/A	2,402,066

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	43	N/A	1,916,812
Non-located - 22 Jefferson	0	N/A	485,254

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	521,388.87	44,301.67	10%	8.50%	0.00	334,487.10	186,901.77	77.81
10 Transportation	43,406.65	8,681.33	20%	20.00%	18,478.81	4,977.13	19,950.71	8.31
11 Bus Depreciation Reserve	180,495.72	0.00	N/A	0.00%	170,917.71	1,320.00	8,258.01	3.44
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	64,978.00	12,995.60	20%	20.00%	16,090.45	48,887.55		
17 Adult Education	16,249.96	0.00	35%	0.00%	15,984.96	265.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,861.63	0.00	N/A	0.00%	2,442.53	419.10	0.00	0.00
29 Flexibility	38,555.40	0.00	N/A	0.00%	36,650.40	1,905.00	0.00	0.00
61 Building Reserve	146,032.93	0.00	N/A	0.00%	125,972.93	15,215.89	4,844.11	2.02
Total of All Funds	1,013,969.16	65,978.60			386,537.79	407,476.77	219,954.60	91.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WILLOW CREEK K-6	35 *
M1	WILLOW CREEK 7-8	8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	200,538.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,329.30
D.	At Risk Student	(I-D)	2,691.84
E.	Indian Education For All	(I-E)	1,028.13
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	984.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,322.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,107.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,578.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	407,815.02
C.	Maximum Budget Limit	(II-C)	502,362.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	111,555.64
E.	Adopted Budget	(II-E)	519,370.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	398,632.95
H.	Maximum Budget Limit	(II-H)	493,417.16
I.	Highest Budget Without a Vote	(II-I)	510,188.59
J.	Highest Budget	(II-J)	521,388.87
K.	Highest Voted Amount	(II-K)	11,200.28
L.	Amount Approved on Ballot by Voters	(II-L)	11,200.28
M.	Adopted Budget	(II-M)	521,388.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		44,301.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		44,301.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		521,388.87
1.	BASE Budget Limit	(V-A1)	398,632.95	
2.	Over-BASE Budget	(V-A2)	122,755.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		200,538.05
1.	Direct State Aid Paid By State	(V-B1)	200,538.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,329.30
D.	At Risk Student	(V-D)		2,691.84
E.	Indian Education For All	(V-E)		1,028.13
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		984.27
H.	Special Education Allowable Cost Payment	(V-H)		6,322.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,782.52
1.	Actual Non-Levy Revenue	(V-J1)	1,782.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		242.00
L.	BASE Levy Requirements	(V-L)		159,714.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	95,568.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	64,145.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		398,632.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		122,755.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		122,755.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.10
1.	District Property Tax Levy Mills	(V-U1)	51.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	521,388.87

Budget Uses

Expenditure Budget	0002	521,388.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	200,538.05
Quality Educator	3111	25,329.30
At Risk Student	3112	2,691.84
Indian Education For All	3113	1,028.13
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,322.61
Data For Achievement	3116	984.27
State - Guaranteed Tax Base Aid	3120	95,568.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,782.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	242.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	64,145.85		
Over-BASE Levy	1110(c)	122,755.92		
District Tax Levy			1110	186,901.77
Total Estimated Revenues to Fund Adopted Budget			0004	521,388.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	43,406.65

Budget Uses

Expenditure Budget	0002	43,406.65
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,524.66
Contingency	0006	452.47
Over-Schedule	0011	38,429.52
Fund Balance for Budget	TFS48	27,160.14
Operating Reserve	0961	8,681.33
Unreserved Fund Balance Reappropriated	0970	18,478.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,488.56
State - On-Schedule Transportation Reimbursement	3210	2,488.57
District Tax Levy	1110	19,950.71
District Mills	999	8.31
Total Estimated Revenues to Fund Adopted Budget	0004	43,406.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,495.72

Budget Uses

Expenditure Budget	0002	180,495.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,917.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,917.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,320.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,258.01
District Mills	999	3.44
Total Estimated Revenues to Fund Adopted Budget	0004	180,495.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	41,290.06	41,290.05	8,258.01	8,258.01
2014 IC	2014	59,173.34	88,760.01	N/A	NA
2009 International Bus	2013	41,650.00	62,475.00	N/A	NA
Total					8,258.01

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0354-86034864

0354 Willow Creek Elem

14 Retirement Fund

Adopted Budget	0001	64,978.00

Budget Uses

Expenditure Budget	0002	64,978.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,086.05
Operating Reserve	0961	12,995.60
Unreserved Fund Balance Reappropriated	0970	16,090.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	48,887.55
Total Estimated Revenues to Fund Adopted Budget	0004	64,978.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,249.96

Budget Uses

Expenditure Budget	0002	16,249.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,984.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,984.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	265.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,249.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0354-86034864

0354 Willow Creek Elem

28 Technology Fund

Adopted Budget	0001	2,861.63

Budget Uses

Expenditure Budget	0002	2,861.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,442.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,442.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	40.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	379.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,861.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38,555.40

Budget Uses

Expenditure Budget	0002	38,555.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,650.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,650.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	605.00
Other Revenue from Local Sources	1900	1,300.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,555.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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0354 Willow Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	146,032.93

Budget Uses

Expenditure Budget		0002	146,032.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,972.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,972.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,215.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,844.11	
District Tax Levy		1110	4,844.11
District Mills		999	2.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.02
Total Estimated Revenues to Fund Adopted Budget		0004	146,032.93

Budget Report
FY 2024

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-47859821

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	10	1,756,641

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

16 Gallatin

Submit ID: 0355-47859821

0355 Willow Creek H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	457,227.07	38,935.10	10%	8.52%	0.00	333,720.50	123,506.57	70.30
10 Transportation	33,252.39	6,650.48	20%	20.00%	22,038.88	2,133.05	9,080.46	5.17
11 Bus Depreciation Reserve	86,003.83	0.00	N/A	0.00%	82,184.68	280.00	3,539.15	2.01
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	43,059.89	8,611.98	20%	20.00%	15,696.62	27,363.27		
17 Adult Education	15,943.92	0.00	35%	0.00%	15,893.92	50.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,126.42	0.00	N/A	0.00%	5,692.63	433.79	0.00	0.00
29 Flexibility	18,520.93	0.00	N/A	0.00%	17,333.93	1,187.00	0.00	0.00
61 Building Reserve	104,940.77	0.00	N/A	0.00%	88,730.77	12,968.00	3,242.00	1.85
Total of All Funds	765,075.22	54,197.56			247,571.43	378,135.61	139,368.18	79.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0355-47859821

0355 Willow Creek H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WILLOW CREEK HS 9-12 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	188,571.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,881.39
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,609.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	514.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,838.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	355,152.46
C.	Maximum Budget Limit	(II-C)	443,751.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	97,170.12
E.	Adopted Budget	(II-E)	452,322.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	361,496.56
H.	Maximum Budget Limit	(II-H)	451,942.71
I.	Highest Budget Without a Vote	(II-I)	457,227.07
J.	Highest Budget	(II-J)	457,227.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	457,227.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		38,935.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		38,935.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		457,227.07
1.	BASE Budget Limit	(V-A1)	361,496.56	
2.	Over-BASE Budget	(V-A2)	95,730.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		188,571.64
1.	Direct State Aid Paid By State	(V-B1)	188,571.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,881.39
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		9,609.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,349.66
1.	Actual Non-Levy Revenue	(V-J1)	1,349.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		151,616.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	123,840.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,776.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		361,496.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		95,730.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		95,730.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.80
U.	Over-BASE Mills	(V-U)		54.50
1.	District Property Tax Levy Mills	(V-U1)	54.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-47859821

01 General Fund

Adopted Budget	0001	457,227.07

Budget Uses

Expenditure Budget	0002	457,227.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	188,571.64
Quality Educator	3111	9,881.39
At Risk Student	3112	0.00
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,609.41
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	123,840.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,349.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,776.06		
Over-BASE Levy	1110(c)	95,730.51		
District Tax Levy			1110	123,506.57
Total Estimated Revenues to Fund Adopted Budget			0004	457,227.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	33,252.39

Budget Uses

Expenditure Budget	0002	33,252.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,939.14
Contingency	0006	193.91
Over-Schedule	0011	31,119.34
Fund Balance for Budget	TFS48	28,689.36
Operating Reserve	0961	6,650.48
Unreserved Fund Balance Reappropriated	0970	22,038.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,066.52
State - On-Schedule Transportation Reimbursement	3210	1,066.53
District Tax Levy	1110	9,080.46
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	33,252.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

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0355 Willow Creek H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	86,003.83

Budget Uses

Expenditure Budget	0002	86,003.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,184.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,184.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	280.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,539.15
District Mills	999	2.01
Total Estimated Revenues to Fund Adopted Budget	0004	86,003.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	17,695.74	17,695.75	3,539.15	3,539.15
2014 IC	2014	33,826.66	50,739.99	N/A	NA
2009 International Bus	2013	17,850.00	26,775.00	N/A	NA
Total					3,539.15

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	43,059.89

Budget Uses

Expenditure Budget	0002	43,059.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,308.60
Operating Reserve	0961	8,611.98
Unreserved Fund Balance Reappropriated	0970	15,696.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	27,363.27
Total Estimated Revenues to Fund Adopted Budget	0004	43,059.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,943.92

Budget Uses

Expenditure Budget	0002	15,943.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,893.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,893.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,943.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

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0355 Willow Creek H S

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,126.42

Budget Uses

Expenditure Budget	0002	6,126.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,692.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,692.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	90.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	343.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,126.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

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0355 Willow Creek H S

29 Flexibility Fund

Adopted Budget	0001	18,520.93

Budget Uses

Expenditure Budget	0002	18,520.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,333.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,333.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	287.00
Other Revenue from Local Sources	1900	900.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,520.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

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0355 Willow Creek H S

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

16 Gallatin

Submit ID: 0355-47859821

0355 Willow Creek H S

61 Building Reserve Fund

Adopted Budget		0001	104,940.77

Budget Uses

Expenditure Budget		0002	104,940.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	88,730.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	88,730.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,968.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,242.00	
District Tax Levy		1110	3,242.00
District Mills		999	1.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.85
Total Estimated Revenues to Fund Adopted Budget		0004	104,940.77

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	106	47	1,964,181

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Gordon Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,578,837.69	225,919.02	10%	14.31%	31,152.62	1,267,939.82	279,745.25	142.43
10 Transportation	160,000.00	32,000.00	20%	20.00%	33,162.49	100,577.79	26,259.72	13.37
11 Bus Depreciation Reserve	374,087.97	0.00	N/A	0.00%	225,218.25	0.00	148,869.72	75.79
13 Tuition	7,994.26		N/A		7,994.26	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	37,455.00	162,545.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	143,092.70	0.00	N/A	0.00%	132,782.70	1,301.98	9,008.02	4.59
29 Flexibility	20,740.87	0.00	N/A	0.00%	20,740.87	0.00	0.00	0.00
61 Building Reserve	763,815.18	0.00	N/A	0.00%	698,635.18	35,915.00	29,265.00	14.90
Total of All Funds	3,248,568.67	297,919.02			1,187,141.37	1,568,279.59	493,147.71	251.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINIFRED K-6	86
M1	WINIFRED 7-8	20
H1	WINIFRED HS 9-12	47

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	699,873.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,660.70
D.	At Risk Student	(I-D)	5,797.45
E.	Indian Education For All	(I-E)	3,658.23
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	3,502.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,126.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,864.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,644.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,454.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	138
B.	BASE Budget Limit	(II-B)	1,257,161.90
C.	Maximum Budget Limit	(II-C)	1,566,559.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	177,784.98
E.	Adopted Budget	(II-E)	1,474,946.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,369,052.77
H.	Maximum Budget Limit	(II-H)	1,704,390.17
I.	Highest Budget Without a Vote	(II-I)	1,603,837.69
J.	Highest Budget	(II-J)	1,704,390.17
K.	Highest Voted Amount	(II-K)	100,552.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,578,837.69

Budget Report
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14 Fergus

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0291 Winifred K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,883.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		68,035.25
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	68,035.25	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		31,152.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	25,000.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,152.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		257,071.64

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,256.43	8,870.53	29,126.96
B.	Special Education RSBG to Coop	5,448.40	2,415.80	7,864.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,281.93	4,514.53	14,796.46

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	682,552.00	367,939.50	1,050,491.50
		854,291.00	711,422.50	1,565,713.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	301,564.72	251,132.14	552,696.87
H.	Special Education in BASE@40%	10,281.93	4,514.53	14,796.46
I.	Subsidized BASE Amount	311,846.65	255,646.67	567,493.33
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,578,837.69
1.	BASE Budget Limit	(V-A1)	1,369,052.77	
2.	Over-BASE Budget	(V-A2)	209,784.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		699,873.94
1.	Direct State Aid Paid By State	(V-B1)	699,873.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,660.70
D.	At Risk Student	(V-D)		5,797.45
E.	Indian Education For All	(V-E)		3,658.23
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		3,502.17

H.	Special Education Allowable Cost Payment	(V-H)		29,126.96
I.	Remaining Fund Balance Available	(V-I)		6,152.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,915.67
1.	Actual Non-Levy Revenue	(V-J1)	1,915.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		559,425.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	464,464.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	94,960.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,369,052.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	25,000.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		184,784.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		209,784.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.02
T.	BASE Mills - High School	(V-T)		16.33
U.	Over-BASE Mills	(V-U)		94.08
1.	District Property Tax Levy Mills	(V-U1)	94.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		142.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

01 General Fund

Adopted Budget	0001	1,578,837.69

Budget Uses

Expenditure Budget	0002	1,578,837.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,152.62
Direct State Aid	3110	699,873.94
Quality Educator	3111	58,660.70
At Risk Student	3112	5,797.45
Indian Education For All	3113	3,658.23
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	29,126.96
Data For Achievement	3116	3,502.17
State - Guaranteed Tax Base Aid	3120	464,464.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,915.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	94,960.33	
Over-BASE Levy	1110(c)	184,784.92	
District Tax Levy		1110	279,745.25
Total Estimated Revenues to Fund Adopted Budget		0004	1,578,837.69
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,434.35
Contingency	0006	9,143.44
Over-Schedule	0011	59,422.21
Fund Balance for Budget	TFS48	65,162.49
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	33,162.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,288.89
State - On-Schedule Transportation Reimbursement	3210	50,288.90
District Tax Levy	1110	26,259.72
District Mills	999	13.37
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	374,087.97

Budget Uses

Expenditure Budget	0002	374,087.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,218.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,218.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	148,869.72
District Mills	999	75.79
Total Estimated Revenues to Fund Adopted Budget	0004	374,087.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Thomas	2023	151,501.00	0.00	30,300.20	30,300.20
IC COporation Bus	2017	87,803.18	55,121.28	17,560.64	17,560.64
IC CE	2016	86,841.59	59,736.64	17,368.32	17,368.32
IC Corporation Bus	2015	59,823.10	50,929.24	11,964.62	11,964.62
MCI Cruiser	2014	260,000.00	65,530.68	52,000.00	52,000.00
Chevrolet Express Cutaway	2009	63,000.00	65,200.00	12,600.00	12,600.00
2002 THOMAS	2003	63,705.40	88,482.16	12,741.08	7,075.94
Total					148,869.72

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

13 Tuition Fund

Adopted Budget	0001	7,994.26

Budget Uses

Expenditure Budget	0002	7,994.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,994.26
Unreserved Fund Balance Reappropriated	0970	7,994.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,994.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

0291 Winifred K-12 Schools

Submit ID: 0291-57353487

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,455.00
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	37,455.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	162,545.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

28 Technology Fund

Adopted Budget	0001	143,092.70

Budget Uses

Expenditure Budget	0002	143,092.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,782.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,782.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,301.98
District Tax Levy	1110	9,008.02
District Mills	999	4.59
Total Estimated Revenues to Fund Adopted Budget	0004	143,092.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	20,740.87

Budget Uses

Expenditure Budget	0002	20,740.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,740.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,740.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,740.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

14 Fergus

Submit ID: 0291-57353487

0291 Winifred K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	763,815.18

Budget Uses

Expenditure Budget		0002	763,815.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	698,635.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	698,635.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,915.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	9,265.00	
District Tax Levy		1110	29,265.00
District Mills		999	14.90
Building Reserve Voted Mills		0134	10.18
Building Reserve Permissive Mills		0135	4.72
Total Estimated Revenues to Fund Adopted Budget		0004	763,815.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	50,000.00	5	612	30,000.00	10,000.00	10,000.00
05/03/2022	50,000.00	5	612	10,000.00	10,000.00	10,000.00
Total						20,000.00

Budget Report
FY 2024

35 Petroleum

Submit ID: 0642-35903319

0642 Winnett K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	48	*	19	1,921,721

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bohn

(Signature) (Date)

Chairperson, School Trustees: Charlie Ahlgren

(Signature) (Date)

County Superintendent: Pamela Bevis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

35 Petroleum

Submit ID: 0642-35903319

0642 Winnett K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,029,889.75	113,980.92	10%	11.07%	0.00	773,417.17	256,472.58	133.46
10 Transportation	143,000.00	28,600.00	20%	20.00%	15,054.35	74,022.75	53,922.90	28.06
11 Bus Depreciation Reserve	139,353.25	0.00	N/A	0.00%	81,916.45	0.00	57,436.80	29.89
13 Tuition	8,505.86		N/A		8,505.86	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	11,903.02	138,096.98		
17 Adult Education	3,496.97	0.00	35%	0.00%	3,496.97	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,142.41	0.00	N/A	0.00%	12,323.39	819.02	0.00	0.00
29 Flexibility	3.79	0.00	N/A	0.00%	3.79	0.00	0.00	0.00
61 Building Reserve	253,900.98	0.00	N/A	0.00%	216,420.98	28,480.00	9,000.00	4.68
Total of All Funds	1,741,293.01	172,580.92			349,624.81	1,014,835.92	376,832.28	196.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

35 Petroleum

Submit ID: 0642-35903319

0642 Winnett K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINNETT K-6	38
M1	WINNETT 7-8	10
H1	WINNETT HS 9-12	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	435,828.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,184.26
D.	At Risk Student	(I-D)	4,273.85
E.	Indian Education For All	(I-E)	1,601.97
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,533.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,942.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,238.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,054.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,072.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	845,928.11
C.	Maximum Budget Limit	(II-C)	1,051,438.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	168,675.34
E.	Adopted Budget	(II-E)	1,014,603.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	861,214.41
H.	Maximum Budget Limit	(II-H)	1,070,724.31
I.	Highest Budget Without a Vote	(II-I)	1,029,889.75
J.	Highest Budget	(II-J)	1,070,724.31
K.	Highest Voted Amount	(II-K)	40,834.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,029,889.75

Budget Report
FY 2024

35 Petroleum

Submit ID: 0642-35903319

0642 Winnett K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			102,988.98
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			10,991.94
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,991.94		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			113,980.92

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	15,314.04	5,628.46	20,942.50
B.	Special Education RSBG to Coop	2,467.20	771.00	3,238.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,112.50	2,559.78	9,672.28

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	310,910.90	148,874.50	459,785.40
		482,649.90	492,357.50	975,007.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	170,375.42	173,802.20	344,177.61
H.	Special Education in BASE@40%	7,112.50	2,559.78	9,672.28
I.	Subsidized BASE Amount	177,487.92	176,361.98	353,849.89
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,029,889.75
	1. BASE Budget Limit	(V-A1)	861,214.41	
	2. Over-BASE Budget	(V-A2)	168,675.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		435,828.30
	1. Direct State Aid Paid By State	(V-B1)	435,828.30	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,184.26
D.	At Risk Student	(V-D)		4,273.85
E.	Indian Education For All	(V-E)		1,601.97
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,533.63

H.	Special Education Allowable Cost Payment	(V-H)		20,942.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		85.78
1.	Actual Non-Levy Revenue	(V-J1)	85.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		353,764.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	265,966.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	87,797.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		861,214.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		168,675.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		168,675.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.60
T.	BASE Mills - High School	(V-T)		16.09
U.	Over-BASE Mills	(V-U)		87.77
1.	District Property Tax Levy Mills	(V-U1)	87.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		133.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

35 Petroleum

Submit ID: 0642-35903319

0642 Winnett K-12 Schools

01 General Fund

Adopted Budget	0001	1,029,889.75

Budget Uses

Expenditure Budget	0002	1,029,889.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	435,828.30
Quality Educator	3111	43,184.26
At Risk Student	3112	4,273.85
Indian Education For All	3113	1,601.97
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	20,942.50
Data For Achievement	3116	1,533.63
State - Guaranteed Tax Base Aid	3120	265,966.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	85.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	87,797.24		
Over-BASE Levy	1110(c)	168,675.34		
District Tax Levy			1110	256,472.58
Total Estimated Revenues to Fund Adopted Budget			0004	1,029,889.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	143,000.00

Budget Uses

Expenditure Budget	0002	143,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	67,293.41
Contingency	0006	6,729.34
Over-Schedule	0011	68,977.25
Fund Balance for Budget	TFS48	43,654.35
Operating Reserve	0961	28,600.00
Unreserved Fund Balance Reappropriated	0970	15,054.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,011.37
State - On-Schedule Transportation Reimbursement	3210	37,011.38
District Tax Levy	1110	53,922.90
District Mills	999	28.06
Total Estimated Revenues to Fund Adopted Budget	0004	143,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	139,353.25

Budget Uses

Expenditure Budget	0002	139,353.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,916.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,916.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,436.80
District Mills	999	29.89
Total Estimated Revenues to Fund Adopted Budget	0004	139,353.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Expedition	2023	53,512.00	0.00	10,702.40	10,702.40
2024 Thomas Bus	2023	119,812.00	0.00	23,962.40	23,962.40
2007 Chevy Chevrolet bus	2020	8,500.00	5,100.00	1,700.00	1,700.00
2019 Thomas	2019	93,360.00	74,688.00	18,672.00	18,672.00
2006 Blue Bird	2018	12,000.00	12,000.00	2,400.00	2,400.00
Total					57,436.80

13 Tuition Fund

Adopted Budget	0001	8,505.86

Budget Uses

Expenditure Budget	0002	8,505.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,505.86
Unreserved Fund Balance Reappropriated	0970	8,505.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,505.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

35 Petroleum

0642 Winnett K-12 Schools

Submit ID: 0642-35903319

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,903.02
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	11,903.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	138,096.98
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,496.97

Budget Uses

Expenditure Budget	0002	3,496.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,496.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,496.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,496.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,142.41

Budget Uses

Expenditure Budget	0002	13,142.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,323.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,323.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	819.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,142.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.79

Budget Uses

Expenditure Budget	0002	3.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

35 Petroleum

0642 Winnett K-12 Schools

Submit ID: 0642-35903319

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

35 Petroleum

Submit ID: 0642-35903319

0642 Winnett K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	253,900.98

Budget Uses

Expenditure Budget		0002	253,900.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	216,420.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	216,420.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,480.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,000.00	
District Tax Levy		1110	9,000.00
District Mills		999	4.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.68
Total Estimated Revenues to Fund Adopted Budget		0004	253,900.98

Budget Report
FY 2024

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-46963190

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	1,641,433

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	10	N/A	1,588,306
Non-located - 12 Deer Lodge	0	N/A	53,127

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Paul Diaz

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-46963190

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	129,677.93	24,535.23	10%	18.92%	0.00	72,990.71	56,687.22	34.53
10 Transportation	2,750.00	550.00	20%	20.00%	3,136.36	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	21,900.00	4,380.00	20%	20.00%	5,629.24	16,270.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	214.22	0.00	N/A	0.00%	109.85	104.37	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	154,542.15	29,465.23			8,875.45	89,365.84	56,687.22	34.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-46963190

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISDOM K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	52,954.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,132.00
D.	At Risk Student	(I-D)	1,958.64
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,749.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	411.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	247.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	109,423.90
C.	Maximum Budget Limit	(II-C)	135,660.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,932.27
E.	Adopted Budget	(II-E)	129,356.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	109,745.66
H.	Maximum Budget Limit	(II-H)	135,935.32
I.	Highest Budget Without a Vote	(II-I)	129,677.93
J.	Highest Budget	(II-J)	135,935.32
K.	Highest Voted Amount	(II-K)	6,257.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	129,677.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,967.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		11,567.44
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	11,567.44	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,535.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		129,677.93
1.	BASE Budget Limit	(V-A1)	109,745.66	
2.	Over-BASE Budget	(V-A2)	19,932.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		52,954.75
1.	Direct State Aid Paid By State	(V-B1)	52,954.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,132.00
D.	At Risk Student	(V-D)		1,958.64
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		3,749.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,197.75
1.	Actual Non-Levy Revenue	(V-J1)	1,197.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,285.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,530.33	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,754.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		109,745.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,932.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,932.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.14
1.	District Property Tax Levy Mills	(V-U1)	12.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-46963190

01 General Fund

Adopted Budget	0001	129,677.93

Budget Uses

Expenditure Budget	0002	129,677.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	52,954.75
Quality Educator	3111	7,132.00
At Risk Student	3112	1,958.64
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,749.24
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	5,530.33

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,143.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	54.47
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,754.95		
Over-BASE Levy	1110(c)	19,932.27		
District Tax Levy			1110	56,687.22
Total Estimated Revenues to Fund Adopted Budget			0004	129,677.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,750.00

Budget Uses

Expenditure Budget	0002	2,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,500.00
Contingency	0006	250.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	3,686.36
Operating Reserve	0961	550.00
Unreserved Fund Balance Reappropriated	0970	3,136.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	386.36

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	21,900.00

Budget Uses

Expenditure Budget	0002	21,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,009.24
Operating Reserve	0961	4,380.00
Unreserved Fund Balance Reappropriated	0970	5,629.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,270.76
Total Estimated Revenues to Fund Adopted Budget	0004	21,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	214.22

Budget Uses

Expenditure Budget	0002	214.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	104.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	214.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-46963190

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-30596387

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	2,375,388

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	10	N/A	1,682,146
Non-located - 12 Deer Lodge	0	N/A	693,242

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Setzer

(Signature) (Date)

Chairperson, School Trustees: Ellen Marie Coates

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-30596387

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	123,902.50	23,112.69	10%	18.65%	0.00	62,551.85	61,350.65	25.83
10 Transportation	300.00	60.00	20%	20.00%	152.76	147.24	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,250.00	3,650.00	20%	20.00%	4,255.56	13,994.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104.75	0.00	N/A	0.00%	8.36	96.39	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	11,212.97	0.00	N/A	0.00%	11,212.97	0.00	0.00	0.00
Total of All Funds	153,770.22	26,822.69			15,629.65	76,789.92	61,350.65	25.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-30596387

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISE RIVER K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	52,954.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	536.84
E.	Indian Education For All	(I-E)	239.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	228.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,381.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	205.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	114.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	112,144.26
C.	Maximum Budget Limit	(II-C)	138,818.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,542.01
E.	Adopted Budget	(II-E)	134,686.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	101,360.49
H.	Maximum Budget Limit	(II-H)	126,006.02
I.	Highest Budget Without a Vote	(II-I)	123,902.50
J.	Highest Budget	(II-J)	135,397.73
K.	Highest Voted Amount	(II-K)	11,495.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	123,902.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,390.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,722.44
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,722.44	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,112.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		123,902.50
1.	BASE Budget Limit	(V-A1)	101,360.49	
2.	Over-BASE Budget	(V-A2)	22,542.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		52,954.75
1.	Direct State Aid Paid By State	(V-B1)	52,954.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		536.84
E.	Indian Education For All	(V-E)		239.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		228.90
H.	Special Education Allowable Cost Payment	(V-H)		1,381.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,782.21
1.	Actual Non-Levy Revenue	(V-J1)	1,782.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,671.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,862.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,808.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		101,360.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,542.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,542.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.49
1.	District Property Tax Levy Mills	(V-U1)	9.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-30596387

01 General Fund

Adopted Budget	0001	123,902.50

Budget Uses

Expenditure Budget	0002	123,902.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	52,954.75
Quality Educator	3111	3,566.00
At Risk Student	3112	536.84
Indian Education For All	3113	239.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,381.29
Data For Achievement	3116	228.90
State - Guaranteed Tax Base Aid	3120	1,862.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,184.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	597.84
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,808.64		
Over-BASE Levy	1110(c)	22,542.01		
District Tax Levy			1110	61,350.65
Total Estimated Revenues to Fund Adopted Budget			0004	123,902.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300.00

Budget Uses

Expenditure Budget	0002	300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	265.00
Contingency	0006	26.50
Over-Schedule	0011	8.50
Fund Balance for Budget	TFS48	212.76
Operating Reserve	0961	60.00
Unreserved Fund Balance Reappropriated	0970	152.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1.49
State - On-Schedule Transportation Reimbursement	3210	145.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	18,250.00

Budget Uses

Expenditure Budget	0002	18,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,905.56
Operating Reserve	0961	3,650.00
Unreserved Fund Balance Reappropriated	0970	4,255.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,994.44
Total Estimated Revenues to Fund Adopted Budget	0004	18,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	104.75

Budget Uses

Expenditure Budget	0002	104.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	96.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	104.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-30596387

61 Building Reserve Fund

Adopted Budget		0001	11,212.97

Budget Uses

Expenditure Budget		0002	11,212.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,212.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,212.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	11,212.97

Budget Report
FY 2024

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-90130682

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	7,946,361

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Erin Chaney

(Signature) (Date)

Chairperson, School Trustees: Dayl Taylor

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-90130682

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	134,795.95	11,719.86	10%	8.69%	0.00	70,777.46	64,018.49	8.06
10 Transportation	9,000.00	1,800.00	20%	20.00%	8,560.91	439.09	0.00	0.00
11 Bus Depreciation Reserve	16,282.26	0.00	N/A	0.00%	16,282.26	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	16,000.00	3,200.00	20%	20.00%	1,446.41	14,553.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	796.38	0.00	N/A	0.00%	683.97	112.41	0.00	0.00
29 Flexibility	25,000.00	25,004.68	N/A	100.02%	0.00	25,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	201,874.59	41,724.54			26,973.55	110,882.55	64,018.49	8.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-90130682

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WOLF CREEK K-6 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	61,162.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,958.26
D.	At Risk Student	(I-D)	1,805.69
E.	Indian Education For All	(I-E)	310.83
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	297.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,542.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	514.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	142,557.73
C.	Maximum Budget Limit	(II-C)	176,443.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,595.54
E.	Adopted Budget	(II-E)	159,153.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	118,200.41
H.	Maximum Budget Limit	(II-H)	146,285.93
I.	Highest Budget Without a Vote	(II-I)	134,795.95
J.	Highest Budget	(II-J)	159,826.01
K.	Highest Voted Amount	(II-K)	25,030.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	134,795.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,719.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,719.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		134,795.95
1.	BASE Budget Limit	(V-A1)	118,200.41	
2.	Over-BASE Budget	(V-A2)	16,595.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,162.74
1.	Direct State Aid Paid By State	(V-B1)	61,162.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,958.26
D.	At Risk Student	(V-D)		1,805.69
E.	Indian Education For All	(V-E)		310.83
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		297.57
H.	Special Education Allowable Cost Payment	(V-H)		1,542.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,700.27
1.	Actual Non-Levy Revenue	(V-J1)	1,700.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,422.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,422.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		118,200.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,595.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,595.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.97
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.09
	1. District Property Tax Levy Mills	(V-U1)	2.09	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	134,795.95

Budget Uses

Expenditure Budget	0002	134,795.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	61,162.74
Quality Educator	3111	3,958.26
At Risk Student	3112	1,805.69
Indian Education For All	3113	310.83
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,542.10
Data For Achievement	3116	297.57
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,700.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,422.95		
Over-BASE Levy	1110(c)	16,595.54		
District Tax Levy			1110	64,018.49
Total Estimated Revenues to Fund Adopted Budget			0004	134,795.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,000.00
Contingency	0006	500.00
Over-Schedule	0011	3,500.00
Fund Balance for Budget	TFS48	10,360.91
Operating Reserve	0961	1,800.00
Unreserved Fund Balance Reappropriated	0970	8,560.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	439.09
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,282.26

Budget Uses

Expenditure Budget	0002	16,282.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,282.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,282.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,282.26

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,646.41
Operating Reserve	0961	3,200.00
Unreserved Fund Balance Reappropriated	0970	1,446.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,553.59
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	796.38

Budget Uses

Expenditure Budget	0002	796.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	683.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	683.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	796.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,004.68
Operating Reserve	0961	25,004.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	25,000.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-90130682

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-90130682

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	525	N/A	4,587,716

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,445,230.70	345,107.58	10%	10.02%	24,588.34	3,189,456.13	231,186.23	50.36
10 Transportation	110,000.00	22,000.00	20%	20.00%	61,431.24	12,377.00	36,191.76	7.89
11 Bus Depreciation Reserve	430,174.60	0.00	N/A	0.00%	381,778.65	0.00	48,395.95	10.55
13 Tuition	10,500.00		N/A		0.35	0.00	10,499.65	2.29
14 Retirement	700,000.00	140,000.00	20%	20.00%	157,932.97	542,067.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,825.42	0.00	N/A	0.00%	13,646.08	3,179.34	0.00	0.00
29 Flexibility	144,075.52	0.00	N/A	0.00%	144,075.52	0.00	0.00	0.00
61 Building Reserve	366,012.95	0.00	N/A	0.00%	290,952.95	53,576.83	21,483.17	4.68
Total of All Funds	5,222,819.19	507,107.58			1,074,406.10	3,800,656.33	347,756.76	75.77

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOLF POINT K-6	399
M1	WOLF POINT 7-8	126

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,607,927.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	108,228.10
D.	At Risk Student	(I-D)	68,456.86
E.	Indian Education For All	(I-E)	12,552.75
F.	American Indian Achievement Gap	(I-F)	113,035.00
G.	Data For Achievement	(I-G)	12,017.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	107,945.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	40,625.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	546
B.	BASE Budget Limit	(II-B)	3,434,119.12
C.	Maximum Budget Limit	(II-C)	4,244,584.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	102,094.75
E.	Adopted Budget	(II-E)	3,545,123.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,343,135.95
H.	Maximum Budget Limit	(II-H)	4,100,347.45
I.	Highest Budget Without a Vote	(II-I)	3,445,230.70
J.	Highest Budget	(II-J)	4,100,347.45
K.	Highest Voted Amount	(II-K)	655,116.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,445,230.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		344,523.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		584.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	584.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,588.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,588.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		369,695.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,445,230.70
1.	BASE Budget Limit	(V-A1)	3,343,135.95	
2.	Over-BASE Budget	(V-A2)	102,094.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,607,927.53
1.	Direct State Aid Paid By State	(V-B1)	1,607,927.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		108,228.10
D.	At Risk Student	(V-D)		68,456.86
E.	Indian Education For All	(V-E)		12,552.75
F.	American Indian Achievement Gap	(V-F)		113,035.00
G.	Data For Achievement	(V-G)		12,017.25
H.	Special Education Allowable Cost Payment	(V-H)		107,945.25
I.	Remaining Fund Balance Available	(V-I)		24,588.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,324.64
1.	Actual Non-Levy Revenue	(V-J1)	15,140.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,183.82	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,271,060.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,141,968.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	129,091.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,343,135.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		102,094.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		102,094.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.25
1.	District Property Tax Levy Mills	(V-U1)	22.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

01 General Fund

Adopted Budget	0001	3,445,230.70

Budget Uses

Expenditure Budget	0002	3,445,230.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,588.34
Direct State Aid	3110	1,607,927.53
Quality Educator	3111	108,228.10
At Risk Student	3112	68,456.86
Indian Education For All	3113	12,552.75
American Indian Achievement Gap	3114	113,035.00
State Special Education Allowable Cost Payment to Districts	3115	107,945.25
Data For Achievement	3116	12,017.25
State - Guaranteed Tax Base Aid	3120	1,141,968.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	293.57
Interest Earnings	1510	14,847.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,183.82
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	129,091.48		
Over-BASE Levy	1110(c)	102,094.75		
District Tax Levy			1110	231,186.23
Total Estimated Revenues to Fund Adopted Budget			0004	3,445,230.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,251.82
Contingency	0006	1,125.18
Over-Schedule	0011	97,623.00
Fund Balance for Budget	TFS48	83,431.24
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	61,431.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,188.50
State - On-Schedule Transportation Reimbursement	3210	6,188.50
District Tax Levy	1110	36,191.76
District Mills	999	7.89
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	430,174.60

Budget Uses

Expenditure Budget	0002	430,174.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	381,778.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	381,778.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,395.95
District Mills	999	10.55
Total Estimated Revenues to Fund Adopted Budget	0004	430,174.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Chevrolet Express Bus Yellow	2023	47,637.00	0.00	9,527.40	9,527.40
2023 Chevrolet Microbird White	2023	62,645.00	0.00	12,529.00	0.00
2019 Bluebird Yellow Bus	2019	76,112.00	45,667.20	15,222.40	15,222.40
2018 Bluebird 56 Pgr	2018	45,500.00	36,400.00	9,100.00	9,100.00
REI BUS CAMERA SYSTEM	2018	4,775.76	4,775.75	955.15	955.15
2018 BLUEBIRD - BUS #2	2017	67,955.00	70,646.42	13,591.00	13,591.00
2016 BLUEBIRD	2015	103,500.00	155,250.00	N/A	NA
2014 Thomas Yellow Bus	2014	65,087.15	97,630.73	N/A	NA
Total					48,395.95

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

13 Tuition Fund

Adopted Budget	0001	10,500.00

Budget Uses

Expenditure Budget	0002	10,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.35
Unreserved Fund Balance Reappropriated	0970	0.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,499.65
District Mills	999	2.29
Total Estimated Revenues to Fund Adopted Budget	0004	10,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	297,932.97
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	157,932.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	542,067.03
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,825.42

Budget Uses

Expenditure Budget	0002	16,825.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,646.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,646.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,179.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,825.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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Submit ID: 0780-89557913

29 Flexibility Fund

Adopted Budget	0001	144,075.52

Budget Uses

Expenditure Budget	0002	144,075.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,075.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,075.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	144,075.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-89557913

61 Building Reserve Fund

Adopted Budget		0001	366,012.95

Budget Uses

Expenditure Budget		0002	366,012.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	290,952.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	290,952.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,576.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,483.17	
District Tax Levy		1110	21,483.17
District Mills		999	4.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.68
Total Estimated Revenues to Fund Adopted Budget		0004	366,012.95

Budget Report
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Submit ID: 0781-42621449

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	235	8,016,629

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

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Submit ID: 0781-42621449

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,326,425.30	201,679.34	10%	8.67%	0.00	1,817,779.72	508,645.58	63.43
10 Transportation	76,150.00	15,230.00	20%	20.00%	49,341.67	10,760.96	16,047.37	2.00
11 Bus Depreciation Reserve	792,979.35	0.00	N/A	0.00%	748,960.30	0.00	44,019.05	5.49
13 Tuition	3,500.00		N/A		2,201.32	0.00	1,298.68	0.16
14 Retirement	400,000.00	80,000.00	20%	20.00%	44,901.15	355,098.85		
17 Adult Education	31,000.00	0.00	35%	0.00%	21,794.12	0.00	9,205.88	1.15
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,966.53	0.00	N/A	0.00%	36,115.53	1,851.00	0.00	0.00
29 Flexibility	397,644.44	0.00	N/A	0.00%	397,644.44	0.00	0.00	0.00
61 Building Reserve	310,637.49	0.00	N/A	0.00%	269,127.49	32,598.60	8,911.40	1.11
Total of All Funds	4,376,303.11	296,909.34			1,570,086.02	2,218,089.13	588,127.96	73.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

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Submit ID: 0781-42621449

0781 Wolf Point H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WOLF POINT HS 9-12 235 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	970,944.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,939.90
D.	At Risk Student	(I-D)	24,649.91
E.	Indian Education For All	(I-E)	5,618.85
F.	American Indian Achievement Gap	(I-F)	45,590.00
G.	Data For Achievement	(I-G)	5,379.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,056.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	40,408.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	241
B.	BASE Budget Limit	(II-B)	1,943,761.15
C.	Maximum Budget Limit	(II-C)	2,392,866.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,059.79
E.	Adopted Budget	(II-E)	2,330,172.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,946,365.51
H.	Maximum Budget Limit	(II-H)	2,396,912.43
I.	Highest Budget Without a Vote	(II-I)	2,326,425.30
J.	Highest Budget	(II-J)	2,396,912.43
K.	Highest Voted Amount	(II-K)	70,487.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,326,425.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		201,679.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		201,679.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,326,425.30
1.	BASE Budget Limit	(V-A1)	1,946,365.51	
2.	Over-BASE Budget	(V-A2)	380,059.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		970,944.57
1.	Direct State Aid Paid By State	(V-B1)	970,944.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,939.90
D.	At Risk Student	(V-D)		24,649.91
E.	Indian Education For All	(V-E)		5,618.85
F.	American Indian Achievement Gap	(V-F)		45,590.00
G.	Data For Achievement	(V-G)		5,379.15
H.	Special Education Allowable Cost Payment	(V-H)		46,056.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,264.54
1.	Actual Non-Levy Revenue	(V-J1)	5,905.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	3,359.22	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		775,921.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	647,336.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	128,585.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,946,365.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,059.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		380,059.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.02
U.	Over-BASE Mills	(V-U)		47.41
1.	District Property Tax Levy Mills	(V-U1)	47.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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Submit ID: 0781-42621449

01 General Fund

Adopted Budget	0001	2,326,425.30

Budget Uses

Expenditure Budget	0002	2,326,425.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	970,944.57
Quality Educator	3111	62,939.90
At Risk Student	3112	24,649.91
Indian Education For All	3113	5,618.85
American Indian Achievement Gap	3114	45,590.00
State Special Education Allowable Cost Payment to Districts	3115	46,056.64
Data For Achievement	3116	5,379.15
State - Guaranteed Tax Base Aid	3120	647,336.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	447.61
Interest Earnings	1510	5,457.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	3,359.22
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	128,585.79		
Over-BASE Levy	1110(c)	380,059.79		
District Tax Levy			1110	508,645.58
Total Estimated Revenues to Fund Adopted Budget			0004	2,326,425.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	76,150.00

Budget Uses

Expenditure Budget	0002	76,150.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,782.69
Contingency	0006	978.27
Over-Schedule	0011	65,389.04
Fund Balance for Budget	TFS48	64,571.67
Operating Reserve	0961	15,230.00
Unreserved Fund Balance Reappropriated	0970	49,341.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,380.48
State - On-Schedule Transportation Reimbursement	3210	5,380.48
District Tax Levy	1110	16,047.37
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	76,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	792,979.35

Budget Uses

Expenditure Budget	0002	792,979.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	748,960.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	748,960.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	44,019.05
District Mills	999	5.49
Total Estimated Revenues to Fund Adopted Budget	0004	792,979.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Chevrolet Express Bus Yellow	2023	23,463.00	0.00	4,692.60	4,692.00
2023 Chevrolet Microbird White	2023	30,855.00	0.00	6,171.00	0.00
2019 BLUEBIRD YELLOW BUS	2019	37,488.00	22,492.80	7,497.60	7,497.60
REI BUS CAMERA SYSTEM	2018	2,352.24	2,352.25	470.45	470.45
2018 BLUEBIRD - BUS #2	2017	33,545.00	40,254.00	6,709.00	6,709.00
2017 Bluebird White Bus	2016	185,500.00	253,600.00	37,100.00	24,650.00
2016 BLUEBIRD	2015	34,500.00	51,750.00	N/A	NA
2014 Thomas Yellow Bus	2014	32,057.85	48,086.78	N/A	NA
2004 MCI-J4500	2009	250,500.00	375,750.00	N/A	NA
Total					44,019.05

13 Tuition Fund

Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,201.32
Unreserved Fund Balance Reappropriated	0970	2,201.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,298.68
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,901.15
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	44,901.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	355,098.85
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,794.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,794.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,205.88
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,966.53

Budget Uses

Expenditure Budget	0002	37,966.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,115.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,115.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,851.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,966.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	397,644.44

Budget Uses

Expenditure Budget	0002	397,644.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	397,644.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	397,644.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	397,644.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0781-42621449

61 Building Reserve Fund

Adopted Budget		0001	310,637.49

Budget Uses

Expenditure Budget		0002	310,637.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	269,127.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	269,127.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,598.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,911.40	
District Tax Levy		1110	8,911.40
District Mills		999	1.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.11
Total Estimated Revenues to Fund Adopted Budget		0004	310,637.49

Budget Report
FY 2024

32 Missoula

0591 Woodman Elem

Submit ID: 0591-83451715

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	56	N/A	1,299,936

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Jace Beard

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

32 Missoula

0591 Woodman Elem

Submit ID: 0591-83451715

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	530,633.15	24,563.57	10%	4.63%	0.00	435,741.47	94,891.68	72.98
10 Transportation	78,855.00	4,857.91	20%	6.16%	0.00	27,744.24	51,110.76	39.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	288.96		N/A		288.96	0.00	0.00	0.00
14 Retirement	62,305.00	12,461.00	20%	20.00%	21,845.42	40,459.58		
17 Adult Education	1,498.51	0.00	35%	0.00%	1,498.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,904.03	0.00	N/A	0.00%	4,448.97	455.06	10,000.00	7.69
29 Flexibility	4.13	0.00	N/A	0.00%	4.13	0.00	0.00	0.00
61 Building Reserve	38,831.27	0.00	N/A	0.00%	21.27	15,806.11	23,003.89	17.69
Total of All Funds	727,320.05	41,882.48			28,107.26	520,206.46	179,006.33	137.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

32 Missoula

0591 Woodman Elem

Submit ID: 0591-83451715

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOODMAN K-6	47
M1	WOODMAN 7-8	9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	236,841.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,955.92
D.	At Risk Student	(I-D)	1,451.30
E.	Indian Education For All	(I-E)	1,338.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,281.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,609.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,878.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,545.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	408,106.50
C.	Maximum Budget Limit	(II-C)	508,316.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	52,123.62
E.	Adopted Budget	(II-E)	460,230.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	478,509.53
H.	Maximum Budget Limit	(II-H)	594,971.52
I.	Highest Budget Without a Vote	(II-I)	530,633.15
J.	Highest Budget	(II-J)	594,971.52
K.	Highest Voted Amount	(II-K)	64,338.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	530,633.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,563.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,563.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		530,633.15
1.	BASE Budget Limit	(V-A1)	478,509.53	
2.	Over-BASE Budget	(V-A2)	52,123.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		236,841.08
1.	Direct State Aid Paid By State	(V-B1)	236,841.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,955.92
D.	At Risk Student	(V-D)		1,451.30
E.	Indian Education For All	(V-E)		1,338.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,281.84
H.	Special Education Allowable Cost Payment	(V-H)		14,609.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,823.12
1.	Actual Non-Levy Revenue	(V-J1)	1,823.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		192,207.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	149,439.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,768.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		478,509.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		52,123.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		52,123.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.10
1.	District Property Tax Levy Mills	(V-U1)	40.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

32 Missoula

0591 Woodman Elem

Submit ID: 0591-83451715

01 General Fund

Adopted Budget	0001	530,633.15

Budget Uses

Expenditure Budget	0002	530,633.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	236,841.08
Quality Educator	3111	28,955.92
At Risk Student	3112	1,451.30
Indian Education For All	3113	1,338.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	14,609.65
Data For Achievement	3116	1,281.84
State - Guaranteed Tax Base Aid	3120	149,439.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	223.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,600.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,768.06		
Over-BASE Levy	1110(c)	52,123.62		
District Tax Levy			1110	94,891.68
Total Estimated Revenues to Fund Adopted Budget			0004	530,633.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	78,855.00

Budget Uses

Expenditure Budget	0002	78,855.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,222.04
Contingency	0006	2,522.20
Over-Schedule	0011	51,110.76
Fund Balance for Budget	TFS48	4,857.91
Operating Reserve	0961	4,857.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,872.12
State - On-Schedule Transportation Reimbursement	3210	13,872.12
District Tax Levy	1110	51,110.76
District Mills	999	39.32
Total Estimated Revenues to Fund Adopted Budget	0004	78,855.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	288.96

Budget Uses

Expenditure Budget	0002	288.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	288.96
Unreserved Fund Balance Reappropriated	0970	288.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	288.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0591 Woodman Elem

Submit ID: 0591-83451715

14 Retirement Fund

Adopted Budget	0001	62,305.00

Budget Uses

Expenditure Budget	0002	62,305.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,306.42
Operating Reserve	0961	12,461.00
Unreserved Fund Balance Reappropriated	0970	21,845.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	40,459.58
Total Estimated Revenues to Fund Adopted Budget	0004	62,305.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,498.51

Budget Uses

Expenditure Budget	0002	1,498.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,498.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,498.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,498.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,904.03

Budget Uses

Expenditure Budget	0002	14,904.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,448.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,448.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	455.06
District Tax Levy	1110	10,000.00
District Mills	999	7.69
Total Estimated Revenues to Fund Adopted Budget	0004	14,904.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.13

Budget Uses

Expenditure Budget	0002	4.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0591 Woodman Elem

Submit ID: 0591-83451715

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

32 Missoula

0591 Woodman Elem

Submit ID: 0591-83451715

61 Building Reserve Fund

Adopted Budget	0001	38,831.27

Budget Uses

Expenditure Budget	0002	38,831.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,806.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	18,750.00	
Building Reserve Permissive Levy	1110(b)	4,253.89	
District Tax Levy		1110	23,003.89
District Mills		999	17.69
Building Reserve Voted Mills		0134	14.42
Building Reserve Permissive Mills		0135	3.27
Total Estimated Revenues to Fund Adopted Budget		0004	38,831.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	75,000.00	4	612	18,750.00	18,750.00	18,750.00
Total						18,750.00

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	94	N/A	1,186,160

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Latanah Jefferson

(Signature) (Date)

Chairperson, School Trustees: Delia Stewart

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	744,641.90	74,745.21	10%	10.04%	3,541.30	677,786.86	63,313.74	53.35
10 Transportation	120,000.00	16,011.42	20%	13.34%	0.00	15,290.00	104,710.00	88.28
11 Bus Depreciation Reserve	100,335.45	0.00	N/A	0.00%	90,335.45	0.00	10,000.00	8.43
13 Tuition	79,000.00		N/A		0.00	0.00	79,000.00	66.60
14 Retirement	265,000.00	53,000.00	20%	20.00%	58,152.84	206,847.16		
17 Adult Education	9.63	0.00	35%	0.00%	9.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,919.23	0.00	N/A	0.00%	1,236.97	682.26	0.00	0.00
29 Flexibility	1.88	0.00	N/A	0.00%	1.88	0.00	0.00	0.00
61 Building Reserve	90,031.77	0.00	N/A	0.00%	64,803.21	18,685.32	6,543.24	5.52
Total of All Funds	1,400,939.86	143,756.63			218,081.28	919,291.60	263,566.98	222.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WYOLA K-6	72
M1	WYOLA 7-8	22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	350,648.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,636.50
D.	At Risk Student	(I-D)	10,074.32
E.	Indian Education For All	(I-E)	2,247.54
F.	American Indian Achievement Gap	(I-F)	20,680.00
G.	Data For Achievement	(I-G)	2,151.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,327.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,062.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	724,382.71
C.	Maximum Budget Limit	(II-C)	892,145.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,234.96
E.	Adopted Budget	(II-E)	751,617.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	717,406.94
H.	Maximum Budget Limit	(II-H)	881,061.17
I.	Highest Budget Without a Vote	(II-I)	744,641.90
J.	Highest Budget	(II-J)	881,061.17
K.	Highest Voted Amount	(II-K)	136,419.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	744,641.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,464.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		281.02
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	281.02	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,541.30
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,541.30	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,286.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		744,641.90
	1. BASE Budget Limit	(V-A1)	717,406.94	
	2. Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		350,648.39
	1. Direct State Aid Paid By State	(V-B1)	350,648.39	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,636.50
D.	At Risk Student	(V-D)		10,074.32
E.	Indian Education For All	(V-E)		2,247.54
F.	American Indian Achievement Gap	(V-F)		20,680.00
G.	Data For Achievement	(V-G)		2,151.66
H.	Special Education Allowable Cost Payment	(V-H)		19,327.34
I.	Remaining Fund Balance Available	(V-I)		3,541.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		16.93
	1. Actual Non-Levy Revenue	(V-J1)	16.93	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		281,082.96
	1. State - Guaranteed Tax Base Aid	(V-L1)	245,004.18	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,078.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		717,406.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,234.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,234.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.96
1.	District Property Tax Levy Mills	(V-U1)	22.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

01 General Fund

Adopted Budget	0001	744,641.90

Budget Uses

Expenditure Budget	0002	744,641.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,541.30
Direct State Aid	3110	350,648.39
Quality Educator	3111	27,636.50
At Risk Student	3112	10,074.32
Indian Education For All	3113	2,247.54
American Indian Achievement Gap	3114	20,680.00
State Special Education Allowable Cost Payment to Districts	3115	19,327.34
Data For Achievement	3116	2,151.66
State - Guaranteed Tax Base Aid	3120	245,004.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	16.93
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,078.78		
Over-BASE Levy	1110(c)	27,234.96		
District Tax Levy			1110	63,313.74
Total Estimated Revenues to Fund Adopted Budget			0004	744,641.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,900.00
Contingency	0006	1,390.00
Over-Schedule	0011	104,710.00
Fund Balance for Budget	TFS48	16,011.42
Operating Reserve	0961	16,011.42
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,645.00
State - On-Schedule Transportation Reimbursement	3210	7,645.00
District Tax Levy	1110	104,710.00
District Mills	999	88.28
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	100,335.45

Budget Uses

Expenditure Budget	0002	100,335.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,335.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,335.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	8.43
Total Estimated Revenues to Fund Adopted Budget	0004	100,335.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas	2016	83,000.00	56,700.00	16,600.00	10,000.00
2013 Thomas C2	2012	83,850.00	125,775.00	N/A	NA
2007 Blue Bird Vision	2007	55,500.00	83,250.00	N/A	NA
Total					10,000.00

Budget Report
FY 2024
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-97810809

13 Tuition Fund

Adopted Budget	0001	79,000.00

Budget Uses

Expenditure Budget	0002	79,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,000.00
District Mills	999	66.60
Total Estimated Revenues to Fund Adopted Budget	0004	79,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

14 Retirement Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,152.84
Operating Reserve	0961	53,000.00
Unreserved Fund Balance Reappropriated	0970	58,152.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	206,847.16
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9.63

Budget Uses

Expenditure Budget	0002	9.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,919.23

Budget Uses

Expenditure Budget	0002	1,919.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,236.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,236.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	682.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,919.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.88

Budget Uses

Expenditure Budget	0002	1.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-97810809

61 Building Reserve Fund

Adopted Budget		0001	90,031.77

Budget Uses

Expenditure Budget		0002	90,031.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	64,803.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	64,803.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,685.32
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,543.24	
District Tax Levy		1110	6,543.24
District Mills		999	5.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.52
Total Estimated Revenues to Fund Adopted Budget		0004	90,031.77

Budget Report
FY 2024

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-21264796

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	1,402,828

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Downey

(Signature) (Date)

Chairperson, School Trustees: Patricia Lauer

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-21264796

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,041.18	10,000.00	10%	9.90%	11,049.07	52,806.51	37,185.60	26.51
10 Transportation	2,402.40	98.72	20%	4.11%	0.00	2,402.40	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,135.85	2,427.17	20%	20.00%	2,186.42	9,949.43		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	577.30	0.00	N/A	0.00%	499.29	78.01	0.00	0.00
29 Flexibility	1,046.96	0.00	N/A	0.00%	1,046.96	0.00	0.00	0.00
61 Building Reserve	58,273.78	0.00	N/A	0.00%	42,503.78	12,616.00	3,154.00	2.25
Total of All Funds	175,477.47	12,525.89			57,285.52	77,852.35	40,339.60	28.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-21264796

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 YAAK K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	42,009.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,566.00
D.	At Risk Student	(I-D)	2,048.11
E.	Indian Education For All	(I-E)	143.46
F.	American Indian Achievement Gap	(I-F)	235.00
G.	Data For Achievement	(I-G)	137.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	462.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	154.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	321.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	86,062.44
C.	Maximum Budget Limit	(II-C)	106,054.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,017.11
E.	Adopted Budget	(II-E)	105,079.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	82,024.07
H.	Maximum Budget Limit	(II-H)	101,036.16
I.	Highest Budget Without a Vote	(II-I)	101,041.18
J.	Highest Budget	(II-J)	105,852.29
K.	Highest Voted Amount	(II-K)	4,811.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,041.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,049.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,049.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,049.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,041.18
1.	BASE Budget Limit	(V-A1)	82,024.07	
2.	Over-BASE Budget	(V-A2)	19,017.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		42,009.51
1.	Direct State Aid Paid By State	(V-B1)	42,009.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,566.00
D.	At Risk Student	(V-D)		2,048.11
E.	Indian Education For All	(V-E)		143.46
F.	American Indian Achievement Gap	(V-F)		235.00
G.	Data For Achievement	(V-G)		137.34
H.	Special Education Allowable Cost Payment	(V-H)		462.63
I.	Remaining Fund Balance Available	(V-I)		11,049.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		47.51
1.	Actual Non-Levy Revenue	(V-J1)	47.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		22,325.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,156.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,168.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		82,024.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,017.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,017.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.56
1.	District Property Tax Levy Mills	(V-U1)	13.56	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-21264796

01 General Fund

Adopted Budget	0001	101,041.18

Budget Uses

Expenditure Budget	0002	101,041.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,049.07
Direct State Aid	3110	42,009.51
Quality Educator	3111	3,566.00
At Risk Student	3112	2,048.11
Indian Education For All	3113	143.46
American Indian Achievement Gap	3114	235.00
State Special Education Allowable Cost Payment to Districts	3115	462.63
Data For Achievement	3116	137.34
State - Guaranteed Tax Base Aid	3120	4,156.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	47.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,168.49		
Over-BASE Levy	1110(c)	19,017.11		
District Tax Levy			1110	37,185.60
Total Estimated Revenues to Fund Adopted Budget			0004	101,041.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,402.40

Budget Uses

Expenditure Budget	0002	2,402.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,184.00
Contingency	0006	218.40
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	98.72
Operating Reserve	0961	98.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,201.20
State - On-Schedule Transportation Reimbursement	3210	1,201.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,402.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,135.85

Budget Uses

Expenditure Budget	0002	12,135.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,613.59
Operating Reserve	0961	2,427.17
Unreserved Fund Balance Reappropriated	0970	2,186.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,949.43
Total Estimated Revenues to Fund Adopted Budget	0004	12,135.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	577.30

Budget Uses

Expenditure Budget	0002	577.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	499.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	499.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	78.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	577.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,046.96

Budget Uses

Expenditure Budget	0002	1,046.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,046.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,046.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,046.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-21264796

61 Building Reserve Fund

Adopted Budget		0001	58,273.78

Budget Uses

Expenditure Budget		0002	58,273.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,503.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,503.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,616.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,154.00	
District Tax Levy		1110	3,154.00
District Mills		999	2.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.25
Total Estimated Revenues to Fund Adopted Budget		0004	58,273.78

Budget Report
FY 2024

56 Yellowstone

Submit ID: 1196-12924451

1196 Yellowstone Academy Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 57	N/A	16,668

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

(Signature) (Date)

Chairperson, School Trustees: John Dailey

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

56 Yellowstone

Submit ID: 1196-12924451

1196 Yellowstone Academy Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	728,157.80	47,177.81	10%	6.48%	0.00	727,673.84	483.96	29.89
10 Transportation	0.96	0.00	20%	0.00%	0.96	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	235,000.00	47,000.00	20%	20.00%	26,088.95	208,911.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,443.51	0.00	N/A	0.00%	5,865.62	577.89	0.00	0.00
29 Flexibility	9.60	0.00	N/A	0.00%	9.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	969,611.87	94,177.81			31,965.13	937,162.78	483.96	29.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

56 Yellowstone **Submit ID: 1196-12924451**

1196 Yellowstone Academy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	YELLOWSTONE EDUC CENTER	29 *
M1	YELLOWSTONE ACAD 7-7	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	254,144.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,678.00
D.	At Risk Student	(I-D)	17,116.30
E.	Indian Education For All	(I-E)	1,362.87
F.	American Indian Achievement Gap	(I-F)	2,350.00
G.	Data For Achievement	(I-G)	1,304.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,481.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,827.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,831.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	589,543.60
C.	Maximum Budget Limit	(II-C)	709,284.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	709,284.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	607,661.51
H.	Maximum Budget Limit	(II-H)	728,157.80
I.	Highest Budget Without a Vote	(II-I)	728,157.80
J.	Highest Budget	(II-J)	728,157.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	728,157.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		47,177.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,177.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		728,157.80
1.	BASE Budget Limit	(V-A1)	607,661.51	
2.	Over-BASE Budget	(V-A2)	120,496.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		254,144.44
1.	Direct State Aid Paid By State	(V-B1)	254,144.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,678.00
D.	At Risk Student	(V-D)		17,116.30
E.	Indian Education For All	(V-E)		1,362.87
F.	American Indian Achievement Gap	(V-F)		2,350.00
G.	Data For Achievement	(V-G)		1,304.73
H.	Special Education Allowable Cost Payment	(V-H)		8,481.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		561.07
1.	Actual Non-Levy Revenue	(V-J1)	561.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		204,662.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	204,178.59	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	483.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		607,661.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		120,496.29
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	120,496.29	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		120,496.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2024

56 Yellowstone

Submit ID: 1196-12924451

1196 Yellowstone Academy Elem

01 General Fund

Adopted Budget	0001	728,157.80

Budget Uses

Expenditure Budget	0002	728,157.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	254,144.44
Quality Educator	3111	117,678.00
At Risk Student	3112	17,116.30
Indian Education For All	3113	1,362.87
American Indian Achievement Gap	3114	2,350.00
State Special Education Allowable Cost Payment to Districts	3115	8,481.55
Data For Achievement	3116	1,304.73
State - Guaranteed Tax Base Aid	3120	204,178.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	561.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	120,496.29
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	483.96		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	483.96
Total Estimated Revenues to Fund Adopted Budget			0004	728,157.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.96

Budget Uses

Expenditure Budget	0002	0.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.96
Fund Balance for Budget	TFS48	0.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2024

56 Yellowstone

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1196 Yellowstone Academy Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,088.95
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	26,088.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	208,911.05
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,443.51

Budget Uses

Expenditure Budget	0002	6,443.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,865.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,865.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	577.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,443.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.60

Budget Uses

Expenditure Budget	0002	9.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

56 Yellowstone

Submit ID: 1196-12924451

1196 Yellowstone Academy Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

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1196 Yellowstone Academy Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2024

03 Blaine

0034 Zurich Elem

Submit ID: 0034-14513425

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	28	N/A	2,080,391

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deanna Gilmore

(Signature) (Date)

Chairperson, School Trustees: LG "Gay" Miller

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2024

03 Blaine

0034 Zurich Elem

Submit ID: 0034-14513425

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	263,408.37	26,992.13	10%	10.25%	3,433.96	146,244.24	113,730.17	54.67
10 Transportation	61,500.00	12,300.00	20%	20.00%	1,275.65	34,912.41	25,311.94	12.17
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,900.00	7,180.00	20%	20.00%	2,653.10	33,246.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	533.58	0.00	N/A	0.00%	335.89	197.69	0.00	0.00
29 Flexibility	185,627.46	0.00	N/A	0.00%	185,627.46	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	546,969.41	46,472.13			193,326.06	214,601.24	139,042.11	66.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2024

03 Blaine

0034 Zurich Elem

Submit ID: 0034-14513425

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ZURICH K-8 28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	102,190.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,264.00
D.	At Risk Student	(I-D)	1,849.46
E.	Indian Education For All	(I-E)	669.48
F.	American Indian Achievement Gap	(I-F)	940.00
G.	Data For Achievement	(I-G)	640.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,317.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,439.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	196.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	167,417.90
C.	Maximum Budget Limit	(II-C)	206,283.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	61,200.29
E.	Adopted Budget	(II-E)	241,118.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	207,876.09
H.	Maximum Budget Limit	(II-H)	257,053.22
I.	Highest Budget Without a Vote	(II-I)	263,408.37
J.	Highest Budget	(II-J)	263,408.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	263,408.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		26,340.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		651.29
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	651.29	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,433.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	112.17	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,321.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,426.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		263,408.37
1.	BASE Budget Limit	(V-A1)	207,876.09	
2.	Over-BASE Budget	(V-A2)	55,532.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		102,190.64
1.	Direct State Aid Paid By State	(V-B1)	102,190.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,264.00
D.	At Risk Student	(V-D)		1,849.46
E.	Indian Education For All	(V-E)		669.48
F.	American Indian Achievement Gap	(V-F)		940.00
G.	Data For Achievement	(V-G)		640.92
H.	Special Education Allowable Cost Payment	(V-H)		4,317.88
I.	Remaining Fund Balance Available	(V-I)		3,321.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		558.90
1.	Actual Non-Levy Revenue	(V-J1)	558.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		79,123.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,812.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	72,310.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		207,876.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,112.17
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	112.17	
2.	Tuition	(V-O2)	0.00	

	3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4.	Oil & Gas Revenues	(V-O4)	14,000.00	
	5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.		District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		41,420.11
Q.		Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		55,532.28

Mill Levies:

R.		District Non-Isolated Mills	(V-R)		0.00
S.		BASE Mills - Elementary	(V-S)		34.76
T.		BASE Mills - High School	(V-T)		0.00
U.		Over-BASE Mills	(V-U)		19.91
	1.	District Property Tax Levy Mills	(V-U1)	19.91	
	2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.		Total General Fund Mills	(V-V)		54.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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03 Blaine

0034 Zurich Elem

Submit ID: 0034-14513425

01 General Fund

Adopted Budget	0001	263,408.37

Budget Uses

Expenditure Budget	0002	263,408.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,433.96
Direct State Aid	3110	102,190.64
Quality Educator	3111	14,264.00
At Risk Student	3112	1,849.46
Indian Education For All	3113	669.48
American Indian Achievement Gap	3114	940.00
State Special Education Allowable Cost Payment to Districts	3115	4,317.88
Data For Achievement	3116	640.92
State - Guaranteed Tax Base Aid	3120	6,812.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	394.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	164.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	14,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	72,310.06	
Over-BASE Levy	1110(c)	41,420.11	
District Tax Levy		1110	113,730.17
Total Estimated Revenues to Fund Adopted Budget		0004	263,408.37
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,500.00

Budget Uses

Expenditure Budget	0002	61,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,193.10
Contingency	0006	2,219.31
Over-Schedule	0011	37,087.59
Fund Balance for Budget	TFS48	13,575.65
Operating Reserve	0961	12,300.00
Unreserved Fund Balance Reappropriated	0970	1,275.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,206.20
State - On-Schedule Transportation Reimbursement	3210	12,206.21
District Tax Levy	1110	25,311.94
District Mills	999	12.17
Total Estimated Revenues to Fund Adopted Budget	0004	61,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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03 Blaine

0034 Zurich Elem

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14 Retirement Fund

Adopted Budget	0001	35,900.00

Budget Uses

Expenditure Budget	0002	35,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,833.10
Operating Reserve	0961	7,180.00
Unreserved Fund Balance Reappropriated	0970	2,653.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	33,246.90
Total Estimated Revenues to Fund Adopted Budget	0004	35,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	533.58

Budget Uses

Expenditure Budget	0002	533.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	335.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	335.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	197.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	533.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	185,627.46

Budget Uses

Expenditure Budget	0002	185,627.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,627.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,627.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	185,627.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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03 Blaine

0034 Zurich Elem

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2024

03 Blaine

0034 Zurich Elem

Submit ID: 0034-14513425

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00